



FY20

ADOPTED BUDGET

**Lane Council of Governments
859 Willamette Street, Suite 500
Eugene, OR 97401**

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For the Fiscal Year Ending June 30, 2020

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BUDGET TIMELINE

For the Fiscal Year Ending June 30, 2020

The FY20 Budget process, review and approval timeline is as follows:

- | | |
|----------|--|
| 11/13/18 | LCOG Executive Committee establishes FY20 budget assumptions.
LCOG Executive Committee Reviews FY20 Proposed member dues rates. |
| 11/29/18 | LCOG Board adopts FY20 Budget Process and Assumptions.
LCOG Board approves FY20 member dues rates based on proposed schedule. |
| 2/28/19 | LCOG Board appoints Budget Committee members. |
| 5/10/19 | FY20 Proposed Budget document is delivered to LCOG Budget Committee. |
| 5/21/19 | LCOG Budget Committee Meeting to review, deliberate, and recommend FY20 Proposed Budget to the LCOG Board. |
| 6/11/19 | Executive Committee meeting to review, deliberate, and recommend FY20 Proposed Budget to the LCOG Board. |
| 6/27/19 | Public Hearing on Budget; Adoption of FY20 Proposed Budget by LCOG Board. |

Budget Meetings

LCOG Budget Committee meetings are held at the Lane Council of Governments, 859 Willamette Street Suite 500, Eugene, OR 97401.

Contact Information

Lane Council of Governments
www.lcog.org
Finance Unit
(541) 682-3384
Email: djoyal@lcog.org

READERS GUIDE

READERS GUIDE TO THE FY20 BUDGET

For the Fiscal Year Ending June 30, 2020

The proposed annual operating budget is a guidebook for achieving the goals set by LCOG's Board, members, committees, and LCOG management. The annual budget is based on a fiscal year which runs from July 1, 2019 to June 30, 2020.

The Budget Document

The budget document is arranged in separate sections. They are:

- Readers Guide
- Introduction
- Budget Message
- Financial
- Supplemental Information

This section, the **Readers Guide**, provides the reader with a description of each major section of the budget plan to facilitate the overall review of the document. A description of LCOG's annual budget process and timeline, and a list of scheduled meetings regarding the budget review and approval process is also provided.

The **Introduction** section provides a profile of LCOG, mission statement, a list of member governments, and a brief description of LCOG services. What follows is an organization chart which provides a view of how LCOG's services are organized, a list of LCOG Board of Directors, Executive Committee members, and Budget Committee members.

The **Budget Message** section includes the Budget Message, which is a letter to the members of the Budget Committee and the Board of Directors from the LCOG Executive Director. The budget message from the Executive Director outlines the overall direction and key goals used in developing the budget. The message highlights major service changes, organization changes, or budgetary changes that are part of the proposed budget.

The **Financial** section consists of information and schedules which detail revenues and expenditures across the organization as a whole. The Board of Directors of LCOG has elected to adopt its budget on the basis of organizational service units. As a result, the Financial Section of this document presents fund statements based on LCOG's four organizational service units and the three major reporting fund groups: General Fund (Administrative Services), Special Revenue Fund (Government Services and Senior and Disability Services), and Enterprise Fund (Business Services).

The **Supplemental Information** section provides additional reference information: Budget Assumptions used to develop this budget, information on the Indirect rate, a glossary of terms used in this document, and goals and accomplishments for each of the major work program areas.

LCOG Budget Process

Pursuant to the Oregon Revised Statutes 294.900 to 294.930, LCOG is required to follow certain procedures related to the adoption of a budget. The annual budget serves as the foundation for LCOG's financial planning and control. The budget process begins in December with the LCOG management and staff identifying projects for the subsequent fiscal year as well as estimating grant projects not expected to be completed by the end of the current fiscal year.

Over the course of several months, LCOG management and staff, the Board of Directors, Budget Committee, and others are involved in defining the goals and objectives, as well as the projects, to be included in the work program.

INTRODUCTION

INTRODUCTION

For the Fiscal Year Ending June 30, 2020

Profile of Lane Council of Governments (LCOG)

Councils of Governments (COGs) serve as regional planning, coordination, program development, and service delivery organizations in local communities across the nation. Local issues often cross jurisdictional boundaries and can be most effectively addressed by communities working together within a regional forum.

COGs differ in size and range of activities from one region to another, but their common purpose and function is solving area-wide problems. COGs are designed to help the public sector operate more efficiently and effectively through the pooling of resources so that communities accomplish more than they could individually.

LCOG is located in Lane County, Oregon, the fourth most populous county in Oregon. LCOG's region is the entire Lane County area. Lane County's population is 375,120. The size of Lane County is approximately 4,554 square miles.



If a separate state, Lane County would be the size of Connecticut with a population half the size of Vermont. The LCOG region is also the state's third largest Metropolitan Statistical Area (MSA) and the 141st largest MSA in the country.

The governing body of LCOG is its Board of Directors, comprised of local elected and appointed officials designated to represent member governments and agencies. LCOG is one of the oldest councils of governments in the nation. LCOG was first organized in 1945 under the name Central Lane County Planning Commission and had only six members.

INTRODUCTION, Continued

LCOG was reorganized in 1971 under an intergovernmental agreement pursuant to Oregon Revised Statutes Chapter 190 and the name was changed to Lane Council of Governments. 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 35 member organizations.
- It is a legally separate entity.
- It is fiscally independent of all member organizations and all other local government entities.
- It is vested with all the powers, rights, and duties relating to those functions and activities that are vested by law in each separate party to the intergovernmental agreement.

Our Membership

Our members represent 35 local governments and agencies including Lane County, twelve cities, six school districts, one education district, one college, two parks and recreation organizations, three library districts, four utilities, a transit district, two fire districts, an ambulance district, and a port.

Member Governments

Bethel School District #52	City of Westfir	Lane Transit District
City of Coburg	Creswell School District	McKenzie School District
City of Cottage Grove	Emerald People’s Utility District	Port of Siuslaw
City of Creswell	Eugene 4j School District	Rainbow Water District
City of Dunes City	Eugene Water & Electric Board	River Road Park & Rec District
City of Eugene	Fern Ridge Library District	Siuslaw Library District
City of Florence	Heceta Water People’s Utility District	Siuslaw Valley Fire District
City of Junction City	Junction City RFPD	South Lane School District
City of Lowell	Lane Community College	Springfield School District
City of Oakridge	Lane County	Western Lane Ambulance Dist
City of Springfield	Lane Education Service District	Willamalane Park & Rec District
City of Veneta	Lane Library District	

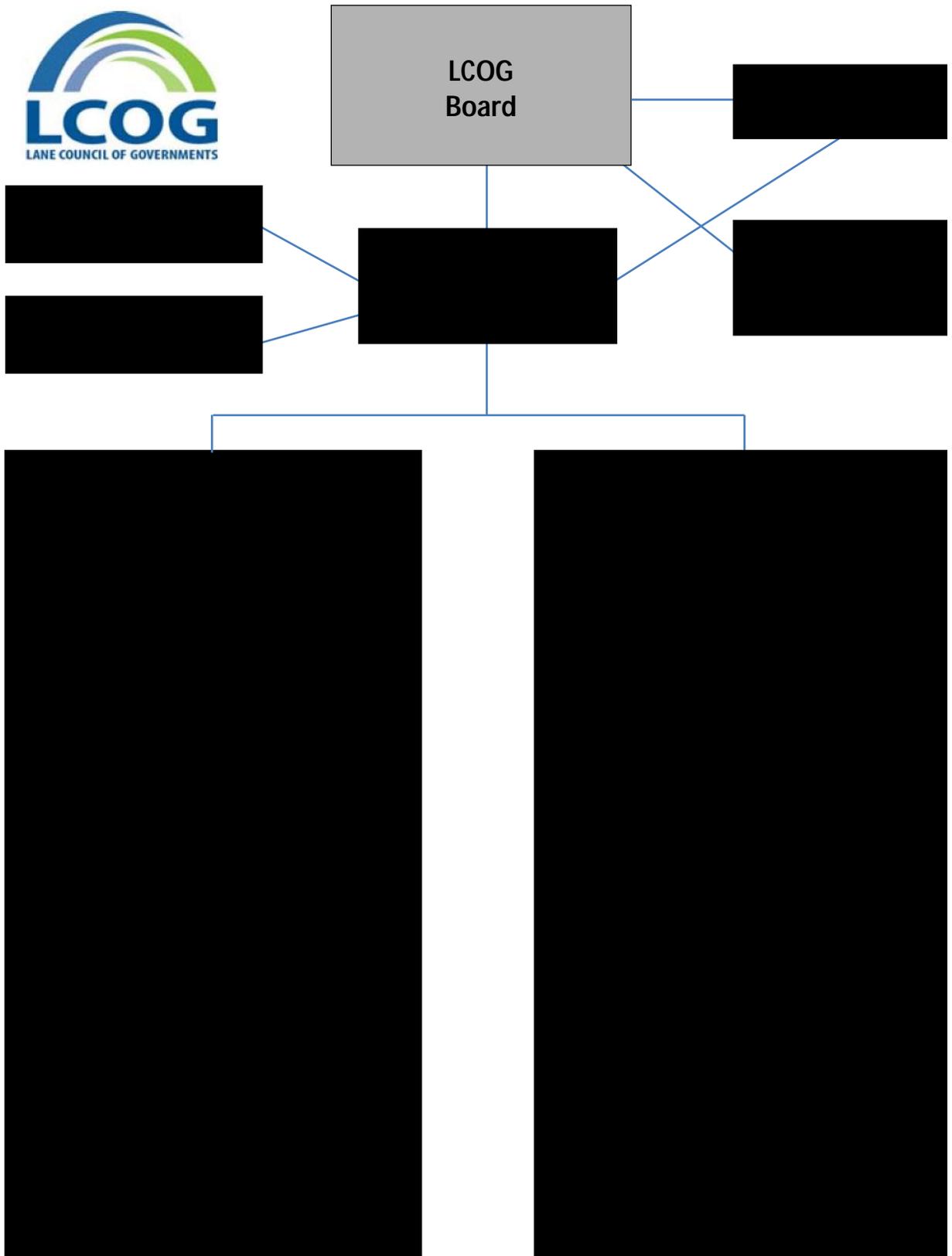
Our Mission

LCOG’s mission is to coordinate and provide high quality public services in Lane County. Lane Council of Governments is dedicated to serving the public interest and enhancing the quality of life for citizens of Lane County.

Together with our member governments, we seek to create more accessible, sustainable, prosperous, and livable communities.

LCOG Services

LCOG services are offered over four broad areas: Administration, Government Services, Senior and Disability Services, and Business Services. LCOG employs over 240 people and is the designated comprehensive planning and review agency for a number of federal and state programs. LCOG also serves as the fiscal agent for various federal and state programs carried out by member entities and serves as a coordinating agency for local government long-range planning activities.



BOARD OF DIRECTORS
For the Fiscal Year Ending June 30, 2020

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

Bethel School District 52 Alan Laisure	Steve Brock
City of Coburg Ray Smith	Heceta Water District Vickie Kennedy (#)
City of Cottage Grove Jeff Gowing	Junction City Rural Fire Protection District Don Lighty
City of Creswell Richard Zettervall (#)	Lane Community College Matt Keating (#)
City of Dunes City Robert Forsythe	Lane County Heather Buch (#) (*)
City of Eugene Chris Pryor (#) (*)	Lane Education Service District Sherry Duerst-Higgins (#) (*) (^) Chair of the Board of Directors
City of Florence Vacant	Lane Library District Vacant
City of Junction City Mike Crenshaw	McKenzie School District 68 Vacant
City of Lowell Don Bennett	Port of Siuslaw Vacant
City of Oakridge Kathy Holston	Rainbow Water District James (Jim) McLaughlin
City of Springfield Leonard Stoehr	River Road Park & Recreation District Wayne Helikson
City of Veneta Tom Cotter (#)	Siuslaw Library District Susy Lacer
City of Westfir Matt Meske	Siuslaw Valley Fire & Rescue District Vacant
Creswell School District 40 Lacey Risdal	South Lane School District 45J Alan Baas
Emerald Peoples Utility District Brandon Jordan	Springfield School District 19 Zach Bessett
Eugene School District 4J Mary Walston (#) (^) Vice-Chair of the Board of Directors	Western Lane Ambulance District Bob Sneddon
Eugene Water & Electric Board Sonya Carlson	Willamalane Park & Recreation District Greg James (#) (^)
Non-Voting Member: Lane Transit District Don Nordin	Non-Board Members of the Budget Committee: Jessica Mumme, Joy Olgyay, Robin Zygaitis

BUDGET MESSAGE

EXECUTIVE DIRECTOR'S BUDGET MESSAGE
For the Fiscal Year Ending June 30, 2020

Members of the LCOG Board of Directors, Budget Committee, regional partners, valued employees, and citizens:

This FY20 *Proposed Budget and Work Program* represents my seventh year presenting the budget as your Executive Director. This proposed budget totals \$44,666,031, which is \$1,078,240 more than the FY19 *Adopted Budget*, and represents management's best current assessment of the obligations and financial capability of LCOG for the year that lies ahead.

LCOG's commitment to fiscal stability is reflected in this Proposed Budget and is the result of strong financial oversight, effective financial management policies, long-term financial planning, and innovative and comprehensive efforts to address rising costs and keep our rates stable while maintaining a high level of service to the region. This Proposed Budget is a reasonable recommendation on what can be expected for FY20.

SUMMARY OF THE BUDGET

The LCOG FY20 Proposed Budget is developed strategically, using the best information available beginning with the Budget Assumptions (see Supplemental Information Section on page 32) adopted by the LCOG Board in December of each year. Combined with known and expected revenues, a Work Program is created with a goal of keeping costs down, stabilizing rates, and providing outstanding services to the region.

Revenues

The revenues in the FY20 *Proposed Budget* reflect an overall net increase of 2.5%, or \$1,078,240 more than FY19 *Adopted Budget* revenues. The following table compares FY20 *Proposed Revenues* to FY19 *Adopted Revenues* by source of revenue.

REVENUES	Federal and State	Local	Transfers In	Beginning Reserves	Total Budget
FY20 Proposed	\$ 23,983,147	\$ 7,364,693	\$ 4,742,074	\$ 8,576,117	\$ 44,666,031
FY19 Adopted	<u>\$ 23,761,174</u>	<u>\$ 7,600,825</u>	<u>\$ 3,988,956</u>	<u>\$ 8,236,836</u>	\$ 43,587,791
Dollar Change	\$ 221,973	\$ 7,600,825	\$ 3,988,956	\$ 8,236,836	\$ 43,587,791
Percent Change	0.9%	-3.1%	18.9%	4.1%	2.5%

Federal and State Revenues are projected to increase by \$221,973 over the FY19 *Adopted Budget* with the majority of the increase due to an EDA grant for the WIX and increased funding in our Transportation / MPO Program area. Local Revenues are expected to decrease by a net \$236,132, or 3.1% compared to the FY19 *Adopted Budget*, but may increase as contracts are realized throughout the fiscal year.

Transfers In are interfund transfers and match Transfers Out. The net \$753,118 amount is 18.9% more than in the FY19 *Adopted Budget* primarily due to increases in transfers in Senior and Disability Services to better use our allocation.

We expect beginning reserves to be higher than FY19, primarily due to a higher than expected allocation in Senior and Disability Services from the state for the 2017-2019 biennium (see Schedule on page 24).

Expenditures

The FY20 *Proposed Budget* reflects an expenditure increase of a net 2.5% or \$1,078,240. This increase matches the increase in revenues as noted previously. The following table provides a comparison between the FY20 *Proposed Budget* and the FY19 *Adopted Budget* by expense type:

EXPENDITURES	Personal Services	Materials & Services	Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY20 Proposed	\$ 23,125,243	\$ 8,452,428	\$ 786,000	\$ 1,846,826	\$ 473,027	\$ 4,742,074	\$ 5,240,433	\$ 44,666,031
FY19 Adopted	\$ 21,087,974	\$ 6,755,536	\$ 282,267	\$ 2,898,817	\$ 484,326	\$ 3,988,956	\$ 8,089,915	\$ 43,587,791
Dollar Change	\$ 2,037,269	\$ 1,696,892	\$ 503,733	\$ (1,051,991)	\$ (11,299)	\$ 753,118	\$ (2,849,482)	\$ 1,078,240
Percent Change	9.7%	25.1%	178.5%	-36.3%	-2.3%	18.9%	-35.2%	2.5%

Personal Services is LCOG's largest expenditure, with the overall net increase for FY20 proposed at \$2,037,269 or a 9.7% net increase. The majority of the increase in FTE – from 221.16 to 227.14 FTE, is attributed to S&DS because of additional funds from the state which allowed or will allow us to hire additional staff in FY19 and FY20 over the FY19 *Adopted Budget*.

We are proposing a 25.1% net increase in Materials and Services of \$1,696,892 primarily due to expenses for the GIS / RLID domain migration and \$773,483 in expenses for the rural transit service LCOG expects to implement in FY20. The net increase also includes pass thru expenses.

The 178.5% net increase of \$503,733 in Capital Outlay is primarily due to the expected replacement of the elevators in the Park Place Building at \$660,000 and includes \$95,000 for Senior Meals food delivery vehicle and kitchen equipment.

The 36.3% decrease in Services By Others of \$1,051,991 is primarily due to the Oregon State Legislature funding increasing in FY19 and budgeting conservatively for FY20.

A 2.3% net decrease in Debt Service of \$11,299 is primarily due to a reduction in Long-Term debt.

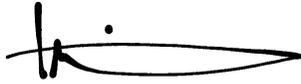
Transfers Out always match Transfers In and is explained under the Revenue Section, above. The 35.2% decrease in Ending Reserves of \$2,849,482 is due primarily to expending more funds for Senior and Disability Services and the use of the Capital Contingency Reserve for the replacement of the elevators.

In addition, LCOG has continued to stabilize internal operating costs to maintain reasonable Indirect Rates. While some costs for Central Services have increased, such as Personal Costs and some Materials and Services costs, like property liability insurance and the cost of computer storage, we have managed these costs responsibly. Indirect rates have increased slightly in FY20 because of the addition of a network architect staff position and an increase in the occupancy rate which was reduced in the FY18 and FY19 budgets. For more information on Indirect costs, see page 43 in the Supplemental Information Section.

I believe this FY20 *Proposed Budget* sets a responsible course for the organization and represents a continued high level of fiscal responsibility and greater levels of accountability and transparency, making for a more efficient organization. I expect LCOG to continue to be as innovative as the members it represents in FY20 and to improve service to our members, partners, and the citizens of Lane County.

Once again, I would like to thank LCOG's staff for their continued commitment to providing outstanding service to our members and consumers. And thank you to the LCOG Board, the Budget Committee, the Board's Advisory committees, and our membership for your ongoing support and I look forward to another year in your service.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'B. Wilson', with a long horizontal flourish extending to the right.

Brendalee S. Wilson
Executive Director

FINANCIAL SECTION

ALL FUNDS

LCOG'S FUNDING BREAKDOWN

For the Fiscal Year Ending June 30, 2020

Current Revenues

Current revenues are all revenues available for LCOG operations during the fiscal year, and come from three primary sources: Federal, State, and Local Revenues; Internal Transfers; and Beginning Reserves. The principal sources of current revenues are grant and contract funds. Current revenues percentages per service area: General Fund: 1.8%; Special Revenue Fund: 89%; Enterprise Fund: 9.2%.

Beg. Revenues: \$8,576,117

**FY20 Proposed Resources:
\$44,666,031**

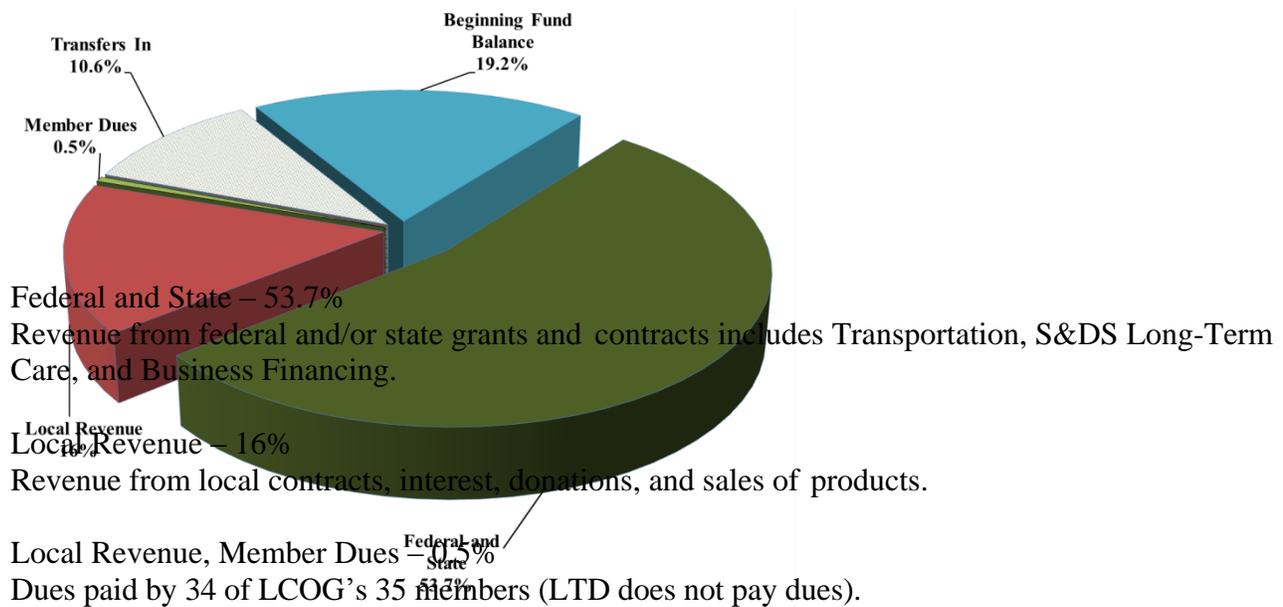
Federal and State: \$23,983,147

Local Revenue: \$7,132,693

Local Revenue - Member

Dues: \$232,000

Transfers In: \$4,742,074



Internal Transfers – 10.6%

Internal Transfers are payments from one fund to another fund usually for services rendered.

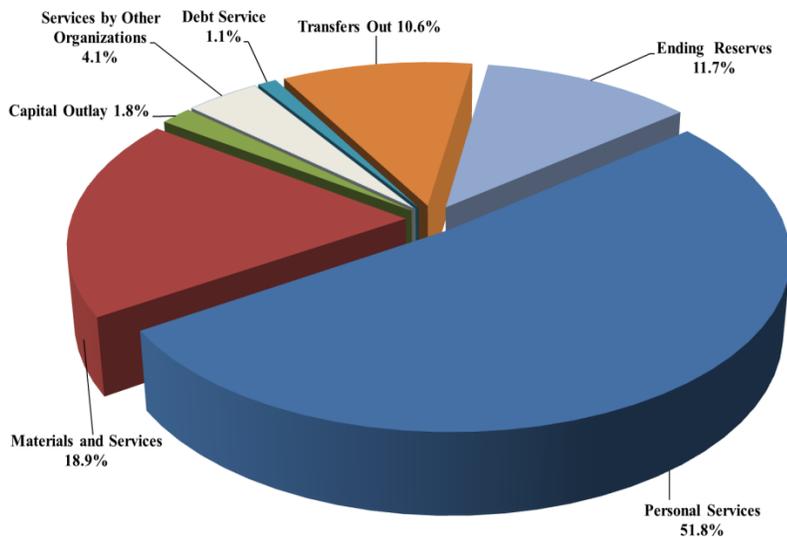
Beginning Reserves – 19.2%

Beginning Fund Balance consists of resources carried forward from previous fiscal years, including grant funds and reserves for specific purposes (e.g., loans, contingency accounts, contract funds).

LCOG'S FUNDING BREAKDOWN, Continued

Current Expenditures

Current expenditures consist of amounts to be paid out in the current fiscal year by categories defined in budget law. This includes payments for operations, debt service, and services.



Capital Outlay: \$786,000
Services by Other Orgs: \$1,846,826
Debt Service: \$473,027
Transfers Out: \$4,742,074
Ending Reserves: \$5,240,433 (Includes Contingencies)

FY20 Proposed Requirements: \$44,666,031

Personal Services: \$23,125,243

Materials and Services: \$8,452,428

Personal Services – 51.8%

Employee related costs such as compensation, pension, and healthcare costs.

Materials and Services – 18.9%

Includes services, materials, supplies, and other charges ranging from telephones to travel.

Capital Outlay – 1.8%

These funds provide for major capital improvements.

Services by Other Organizations – 4.1%

Funds paid to other organizations for services or business loans made.

Debt Service – 1.1%

Debt service provides for payments on loans.

Transfers Out – 10.6%

Internal Transfers appear as both a resource to the receiving fund and a requirement for the transferring fund in the budget.

Ending Reserves – 11.7%

These are resources that are not spent during the year but carried over to subsequent year(s). They include reserves, monies for cash flow purposes, and LCOG’s Contingency Accounts.

**ALL ORGANIZATIONAL FUNDS
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020**

FTE	192.02	204.79	219.80	221.16	227.14
	FY16	FY17	FY18	FY19	FY20
	Actual	Actual	Actual	Adopted	Proposed
Resources:					
Federal and State	\$ 20,042,495	\$ 19,502,141	\$ 22,161,901	\$ 23,761,174	\$ 23,983,147
Local Revenue	\$ 14,891,297	\$ 10,313,038	\$ 7,470,021	\$ 7,386,125	\$ 7,132,693
Local Revenue - Member Dues	\$ 206,671	\$ 211,946	\$ 215,700	\$ 214,700	\$ 232,000
Transfers In	\$ 3,172,909	\$ 3,282,156	\$ 4,975,331	\$ 3,988,956	\$ 4,742,074
Beginning Reserves	\$ 6,755,081	\$ 8,608,316	\$ 8,599,417	\$ 8,236,836	\$ 8,576,117
Total Resources	\$ 45,068,453	\$ 41,917,597	\$ 43,422,370	\$ 43,587,791	\$ 44,666,031
Requirements:					
Personal Services*	\$ 17,544,658	\$ 18,881,398	\$ 19,390,161	\$ 21,087,974	\$ 23,125,243
Materials and Services*	\$ 7,957,329	\$ 7,807,472	\$ 6,098,976	\$ 6,755,536	\$ 8,452,428
Capital Outlay	\$ 198,286	\$ 508,127	\$ 837,766	\$ 282,267	\$ 786,000
Services by Other Organizations	\$ 2,885,134	\$ 2,322,333	\$ 2,193,250	\$ 2,898,817	\$ 1,846,826
Debt Service	\$ 5,346,016	\$ 455,117	\$ 409,434	\$ 484,326	\$ 473,027
Transfers Out	\$ 3,172,909	\$ 3,282,156	\$ 4,975,331	\$ 3,988,956	\$ 4,742,074
Ending Reserves	\$ 7,964,121	\$ 8,660,994	\$ 9,517,452	\$ 8,089,915	\$ 5,240,433
Total Requirements	\$ 45,068,453	\$ 41,917,597	\$ 43,422,370	\$ 43,587,791	\$ 44,666,031

This schedule includes total service budgets for the three reporting funds: General Fund (page 15), Special Revenue Fund (page 18), and Enterprise Fund (page 27). These reporting funds are for Administration (General Fund), Government Services and Senior and Disability Services (Special Revenue Fund), and Business Services (Enterprise Fund).

Totals By Services:					
Administration	\$ 1,111,011	\$ 1,444,244	\$ 1,363,854	\$ 845,429	\$ 779,732
Government Services	\$ 8,319,936	\$ 9,712,585	\$ 11,262,792	\$ 11,023,271	\$ 10,546,096
Senior and Disability Services	\$ 26,254,849	\$ 26,106,022	\$ 26,090,650	\$ 27,631,796	\$ 29,223,914
Business Services	\$ 9,382,657	\$ 4,654,746	\$ 4,705,074	\$ 4,087,295	\$ 4,116,289
Total All Services	\$ 45,068,453	\$ 41,917,597	\$ 43,422,370	\$ 43,587,791	\$ 44,666,031
Indirect (Overhead)	\$ 2,831,855	\$ 2,317,565	\$ 2,332,750	\$ 2,683,387	\$ 2,930,857

*This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) as Indirect expenses also appear as Support Services charges in the receiving subfund. For accuracy we are reporting the origin of those charges in Personal Services and Materials and Services. (For more detail, see the Indirect Charges statement in the Supplemental Information Section of this document).

ALL ORGANIZATIONAL FUNDS
FY20 PROPOSED BUDGET COMPARED TO FY19 ADOPTED BUDGET
SCHEDULE OF RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2020

	FY20 Proposed	FY19 Adopted	Difference
Resources:			
Federal and State	\$ 23,983,147	\$ 23,761,174	\$ 221,973
Local Revenue	\$ 7,132,693	\$ 7,386,125	\$ (253,432)
Local Revenue - Member Dues	\$ 232,000	\$ 214,700	\$ 17,300
Transfers In	\$ 4,742,074	\$ 3,988,956	\$ 753,118
Beginning Reserves	\$ 8,576,117	\$ 8,236,836	\$ 339,281
Total Resources	\$ 44,666,031	\$ 43,587,791	\$ 1,078,240
Requirements:			
Personal Services*	\$ 23,125,243	\$ 21,087,974	\$ 2,037,269
Materials and Services*	\$ 8,452,428	\$ 6,755,536	\$ 1,696,892
Capital Outlay	\$ 786,000	\$ 282,267	\$ 503,733
Services by Other Organizations	\$ 1,846,826	\$ 2,898,817	\$ (1,051,991)
Debt Service	\$ 473,027	\$ 484,326	\$ (11,299)
Transfers Out	\$ 4,742,074	\$ 3,988,956	\$ 753,118
Reserves	\$ 5,240,433	\$ 8,089,915	\$ (2,849,482)
Total Requirements	\$ 44,666,031	\$ 43,587,791	\$ 1,078,240
FTE by Service Area:			
Administration	13.81	13.77	0.04
Government Services	26.50	28.91	(2.41)
Senior and Disability Services	185.70	177.36	8.34
Business Services	1.13	1.12	0.01
Total FTE	227.14	221.16	5.98

*This statement removes the duplicative activities for Indirect (Overhead) Services as Indirect expenses also appear as internal Support Services charges in the receiving fund. For accuracy we are reporting expenses based on the origin of those charges (Personal Services and Materials and Services).

Indirect (Overhead)	\$ 2,930,857	\$ 2,683,387	\$ 247,470
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GENERAL FUND

GENERAL FUND – SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

FTE	0.83	1.54	1.25	1.25	1.00
	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Adopted	FY20 Proposed
Resources:					
Local Revenue - Member dues	\$ 206,671	\$ 211,946	\$ 215,700	\$ 214,700	\$ 232,000
Local Revenue - Rental Income	\$ 44,963 (a)	\$ -	\$ -	\$ -	\$ -
Local Revenue - Other Sources	\$ 455,755	\$ 4,742	\$ 119,959	\$ 75,495	\$ 56,144
Local Revenue - Overhead Carryforward	\$ -	\$ 59,127 (b)	\$ -	\$ -	\$ -
Transfers In - Member Support Services	\$ 5,566	\$ 4,622	\$ 6,075	\$ 11,000	\$ 11,000
Transfers In - from Direct Subfunds	\$ 97,998	\$ -	\$ 12,000	\$ 33,961	\$ -
Beginning Reserves	<u>\$ 300,058</u>	<u>\$ 1,163,807</u>	<u>\$ 1,016,195 (c)</u>	<u>\$ 510,273</u>	<u>\$ 480,588</u>
Total Resources	<u><u>\$1,111,011</u></u>	<u><u>\$ 1,444,244</u></u>	<u><u>\$ 1,369,929</u></u>	<u><u>\$ 845,429</u></u>	<u><u>\$ 779,732</u></u>
Requirements:					
Personal Services	\$ 324,451	\$ 305,461	\$ 270,140	\$ 277,275	\$ 240,622
Support Services	\$ 29,153	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 151,782	\$ 116,224	\$ 207,530	\$ 107,970	\$ 178,425
Capital Outlay	\$ 65,764	\$ -	\$ -	\$ 500	\$ -
Debt Service	\$ 41,196 (a)	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 33,135	\$ 6,365	\$ 405,441	\$ 12,200	\$ 32,200 (e)
Ending Reserves - Contingencies	<u>\$ 465,530</u>	<u>\$ 1,016,194</u>	<u>\$ 486,818 (d)</u>	<u>\$ 447,484</u>	<u>\$ 328,485</u>
Total Requirements	<u><u>\$1,111,011</u></u>	<u><u>\$ 1,444,244</u></u>	<u><u>\$ 1,369,929</u></u>	<u><u>\$ 845,429</u></u>	<u><u>\$ 779,732</u></u>

This schedule includes LCOG Operating and Member Support Services Funds. For details, see individual Schedules on the following pages.

This Schedule excludes Indirect. For details to Indirect, see the Supplemental Information Section on page 43.

Notes:

- (a) Springfield Building rental income and debt service. Building was sold in 2015.
- (b) Recovery of prior years support provided Indirect fund for funding shortfall.
- (c) Amount includes net proceeds from selling Springfield Building (\$260,563).
- (d) Moved \$390,966 Capital Contingency Fund to Enterprise Fund - Building Management.
- (e) Transfer of \$20,000 from Operations Contingency Account to Capital Contingency Account.

**LCOG OPERATING FUND
MEMBER SUPPORT SERVICES FUND**

**GENERAL FUND DETAIL – LCOG OPERATING
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020**

FTE	0.83	1.54	1.25	1.25	1.00
	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Adopted	FY20 Proposed
Resources:					
Local Revenue - Member Dues	\$ 206,671	\$ 211,946	\$ 215,700	\$ 214,700	\$ 232,000
Local Revenue - Rental Income	\$ 44,963 (a)	\$ -	\$ -	\$ -	\$ -
Local Revenue - Other Sources	\$ 314,274	\$ 4,742	\$ 86,779	\$ 75,495	\$ 56,144
Local Revenue - Overhead Carryforward	\$ 141,481	\$ 59,128	\$ 33,180	\$ -	\$ -
Transfers In - From Direct Subfunds	\$ 97,998	\$ -	\$ 12,000	\$ 33,961	\$ -
Beginning Reserves	\$ 300,058	\$ 1,163,807	\$ 1,016,195 (b)	\$ 510,273 (c)	\$ 480,588
Total Resources	\$ 1,105,445	\$ 1,439,623	\$ 1,363,854	\$ 834,429	\$ 768,732
Requirements:					
Personal Services	\$ 324,451	\$ 302,277	\$ 267,129	\$ 273,875	\$ 237,222
Materials and Services	\$ 151,782	\$ 116,224	\$ 207,530	\$ 101,570	\$ 172,025
Capital Outlay	\$ 65,764	\$ -	\$ -	\$ 500	\$ -
Debt Service	\$ 41,196 (a)	\$ -	\$ -	\$ -	\$ -
Overhead Support to Indirect	\$ 29,153	\$ -	\$ -	\$ -	\$ -
Transfers Out - to Member Support Services	\$ -	\$ -	\$ 11,411	\$ 11,000	\$ 11,000
Transfers Out - to Direct subfunds	\$ 27,569	\$ 4,928	\$ 390,966 (c)	\$ -	\$ 20,000
Ending Reserves	\$ 465,530	\$ 1,016,194	\$ 486,818	\$ 447,484	\$ 328,485 (d)
Total Requirements	\$ 1,105,445	\$ 1,439,623	\$ 1,363,854	\$ 834,429	\$ 768,732

This schedule does not include Indirect Central Services - Support Services costs; see Indirect Schedule in the Supplemental Information Section.

Notes:

- (a) In 2015, LCOG sold the Springfield Building. As a result, there were no further rental revenues to be received. LCOG used proceeds from the sale of the building to pay off all outstanding debt. Therefore, debt service was eliminated.
- (b) FY16: Prior period adjustment for Compensated Absences Liability reduced reserves (\$328,475). In FY17, Compensated Absences Liability was adjusted back to beginning reserves in General Fund.
- (c) Moved \$390,966 Capital Contingency Fund to Enterprise Fund - Building Management.
- (d) Reduction in Operations Contingency Account per Board policy, transferring \$20,000 to Capital Contingency Account. \$270,791 of this amount is in a restricted Contingency Account.

GENERAL FUND DETAIL – MEMBER SUPPORT SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

	<u>FY16</u> Actual	<u>FY17</u> Actual	<u>FY18</u> Actual	<u>FY19</u> Adopted	<u>FY20</u> Proposed
Resources:					
Transfers In - Member Services	\$ 5,566	\$ 4,621	\$ 6,075	\$11,000	\$11,000 (a)
Total Resources	<u>\$ 5,566</u>	<u>\$ 4,621</u>	<u>\$ 6,075</u>	<u>\$11,000</u>	<u>\$11,000</u>
Requirements:					
Personal Services - Member Services	\$ 3,291	\$ 3,184	\$ 3,011	\$ 3,400	\$ 3,400
Materials and Services - Member Services	\$ 1,000	\$ -	\$ -	\$ 6,400	\$ 6,400 (b)
Transfers Out	<u>\$ 1,275</u>	<u>\$ 1,437</u>	<u>\$ 3,063</u>	<u>\$ 1,200</u>	<u>\$ 1,200 (c)</u>
Total Requirements	<u>\$ 5,566</u>	<u>\$ 4,621</u>	<u>\$ 6,075</u>	<u>\$11,000</u>	<u>\$11,000</u>

Actual expenses are charged to this fund based on the member's request for services.

Notes:

- (a) LCOG share of costs/funding is entirely provided by a matching transfer from LCOG Operating fund to Member Support Services fund.
- (b) We establish a budget in materials and services; at the time of budget development there is no way to identify what will be requested or the identification of staff providing the service. In that FTE/staff are already budgeted in the FTE's home fund, LCOG budgets a placeholder value in materials and services - otherwise we would duplicate FTE/costs.
- (c) This is an estimated Government Services Administration cost reimbursement (Transfer).

SPECIAL REVENUE FUND

SPECIAL REVENUE SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

FTE	176.94	190.70	202.88	206.27	212.20
	FY16	FY17	FY18	FY19	FY20
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Resources:					
Federal and State	\$19,932,495	\$ 19,327,141	\$ 22,130,901	\$ 23,761,174	\$ 23,983,147
Local Revenue	\$ 7,298,801	\$ 8,246,236	\$ 5,816,568 (a)	\$ 5,983,201	\$ 5,414,592
Transfers In	\$ 2,974,517	\$ 3,168,504	\$ 4,479,484	\$ 3,912,171	\$ 4,677,636
Beginning Reserves	<u>\$ 4,368,972</u>	<u>\$ 5,076,726</u>	<u>\$ 4,926,489</u>	<u>\$ 4,998,521</u>	<u>\$ 5,694,636</u>
Total Resources	<u><u>\$34,574,785</u></u>	<u><u>\$ 35,818,607</u></u>	<u><u>\$ 37,353,442</u></u>	<u><u>\$ 38,655,067</u></u>	<u><u>\$ 39,770,010</u></u>
Requirements:					
Personal Services	\$15,499,371	\$ 17,087,667	\$ 17,630,906	\$ 19,102,295	\$ 21,061,625
Support Services	\$ 2,632,671	\$ 2,254,516	\$ 2,246,543	\$ 2,630,841	\$ 2,889,675
Materials and Services	\$ 5,875,646	\$ 6,253,911	\$ 4,436,600 (a)	\$ 4,954,000	\$ 6,392,003
Capital Outlay	\$ 77,020	\$ 408,067	\$ 728,841	\$ 251,767	\$ 96,000
Services by Other Organizations	\$ 2,463,134	\$ 1,722,333	\$ 1,733,250	\$ 2,398,817	\$ 1,496,826
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 2,950,218	\$ 3,165,673	\$ 4,487,806	\$ 3,918,324	\$ 4,672,347
Ending reserves	<u>\$ 5,076,725</u>	<u>\$ 4,926,440</u>	<u>\$ 6,089,496</u>	<u>\$ 5,399,023</u>	<u>\$ 3,161,534</u>
Total Requirements	<u><u>\$34,574,785</u></u>	<u><u>\$ 35,818,607</u></u>	<u><u>\$ 37,353,442</u></u>	<u><u>\$ 38,655,067</u></u>	<u><u>\$ 39,770,010</u></u>

This schedule includes Government Services (page 21) and Senior and Disability Services (page 24).

Total By Service Area:

Government Services	\$8,319,936	\$9,712,585	\$11,262,792	\$11,023,271	\$10,546,096 (b)
Senior and Disability Services	<u>\$26,254,849</u>	<u>\$26,106,022</u>	<u>\$26,090,650</u>	<u>\$27,631,796</u>	<u>\$29,223,914 (b)</u>
Total Special Revenue Fund	<u><u>\$34,574,785</u></u>	<u><u>\$35,818,607</u></u>	<u><u>\$37,353,442</u></u>	<u><u>\$38,655,067</u></u>	<u><u>\$39,770,010</u></u>

Notes:

(a) Prior to FY18, some Materials and Supplies were reported as both Local Revenues and Materials and Supplies. In FY18, we closed the S&DS Administration Fund and are reporting those Materials and Supplies as Requirements only.

(b) See Government Services (page 21) and Senior and Disability Services (page 24) Schedules for detail.

GOVERNMENT SERVICES

SPECIAL REVENUE FUND – GS WORK PROGRAM BUDGET, Continued

TELECOMMUNICATIONS SERVICES

Service Budget: \$2,086,820
Service Funds: Special Revenue Funds
FTE: 2.09

Description

Services in this area are funded through intergovernmental agreements and by leases with private sector service providers. Specifically, services include: Telecommunications program; Broadband Services: PAN (Public Area Network) and Regional Fiber; and the Milo Mecham Willamette Internet Exchange (MMWIX).

Specific descriptions of the programs within this service area can be found in the Glossary starting on page 54.

SPECIAL REVENUE FUND DETAIL – GOVERNMENT SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

FTE	25.04	24.79	26.77	28.91	26.50
	FY16	FY17	FY18	FY19	FY20
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Resources:					
Federal and State	\$ 1,294,642	\$ 1,527,328	\$ 1,927,133	\$ 2,558,869	\$ 3,506,703
Local Revenue	\$ 3,951,336	\$ 4,839,609	\$ 4,464,927	\$ 4,664,246	\$ 3,889,470
Transfers In	\$ 899,690	\$ 1,122,682	\$ 2,268,840	\$ 1,667,862	\$ 1,736,920 (a)
Beginning Reserves	<u>\$ 2,174,268</u>	<u>\$ 2,222,966</u>	<u>\$ 2,601,892</u>	<u>\$ 2,132,294 (b)</u>	<u>\$ 1,413,004</u>
Total Resources	<u>\$ 8,319,936</u>	<u>\$ 9,712,585</u>	<u>\$ 11,262,792</u>	<u>\$ 11,023,271</u>	<u>\$ 10,546,096</u>
Requirements:					
Personal Services	\$ 2,400,340	\$ 2,938,277	\$ 3,142,203	\$ 3,346,297	\$ 3,335,406
Support Services	\$ 794,140	\$ 677,610	\$ 705,669	\$ 807,444	\$ 789,023
Materials and Services	\$ 1,061,784	\$ 1,341,119	\$ 1,698,999	\$ 2,004,956	\$ 3,200,076
Capital Outlay	\$ 24,023	\$ 327,189	\$ 721,521 (c)	\$ 216,767 (c)	\$ 1,000
Services by Other Organizations	\$ 941,292	\$ 706,648	\$ 619,253	\$ 722,300	\$ 246,160
Transfers Out	\$ 875,391	\$ 1,119,851	\$ 2,277,162	\$ 1,674,015	\$ 1,731,631 (a)
Ending Reserves	<u>\$ 2,222,966</u>	<u>\$ 2,601,891</u>	<u>\$ 2,097,985</u>	<u>\$ 2,251,492 (d)</u>	<u>\$ 1,242,800 (d)</u>
Total Requirements	<u>\$ 8,319,936</u>	<u>\$ 9,712,585</u>	<u>\$ 11,262,792</u>	<u>\$ 11,023,271</u>	<u>\$ 10,546,096</u>

Notes:

- (a) Transfers in and Transfers out activity have increased over the past five years; this is primarily due Government Services recovering the unit's internal administration costs - charging costs to a direct service fund (Transfers Out) and recovering the funds in the division's administration budget (Transfers In).
- (b) Increase in Beginning Reserves due primarily to funds for telephone replacement project that was delayed from FY17.
- (c) Includes telephone system replacement costs and pass through monies for a Community Safety grant.
- (d) Actual Ending Reserves for FY19 are expected to be approximately \$800,000 lower than budgeted due to expenditures for the Telecom System Replacement project.

SENIOR AND DISABILITY SERVICES

SPECIAL REVENUE FUND – S&DS WORK PROGRAM BUDGET
For the Fiscal Year Ending June 30, 2020

Budget for Funds in this Service Area

Special Revenue Fund - S&DS Administration	\$702,999
Special Revenue Fund - Medicaid and SNAP - Title XIX	\$19,128,188
Special Revenue Fund - Older Americans Act, Other Funding - Title III	<u>\$9,392,727</u>
Total:	\$29,223,914

Total FTE:

S&DS Administration	4.00	FTE
Medicaid and SNAP - Title XIX	152.08	FTE
Older Americans Act, Other Funding - Title III	<u>29.62</u>	FTE
Total:	185.70	FTE

Service Areas funded by Special Revenue Fund: S&DS Administration
 Medicaid and SNAP - Title XIX
 Older Americans Act, Other - Title III

LCOG’s Senior and Disability Services (S&DS) is the designated Area Agency on Aging and Disability Services (AAA) in Lane County. S&DS has two full-service offices located in Eugene and Florence. An additional four small outstations provide limited services in Cottage Grove, Creswell, Junction City, Oakridge, and Veneta. Federal, state, and local resources, including participants’ fees, donations, proceeds of fundraising activities, private pay services and grant awards, are used to provide services to individuals and families.

The mission S&DS is to “*advocate for older adults and persons with disabilities and to provide to them quality services and information that promote dignity, independence, and choice.*” S&DS staff plan, coordinate, deliver, and advocate for social and health services for persons 60 years of age and over and for persons with physical disabilities (18 to 64 years).

S&DS ADMINISTRATION

Service Budget: \$702,999
 Service Funds: Special Revenue Funds
 FTE: 4.00

Description

S&DS Administration provides direct support services to all areas of the division. Services provided include: contract management, administrative services, and the Division Director. Costs are recovered through allocation of expenses for services provided to other funds within S&DS operations.

MEDICAID AND SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP, formerly Food Stamps) – TITLE XIX

Service Budget: \$19,128,188
 Service Funds: Special Revenue Funds
 FTE: 152.08

SPECIAL REVENUE FUND – S&DS WORK PROGRAM BUDGET, Continued

Description

Under contract with the Oregon Department of Human Services, S&DS administers the State’s long-term care, medical assistance / SNAP programs for people age 65 and older and adults with physical disabilities (18 to 64 years) in Lane County. Specifically, Medicaid and SNAP – Title XIX services includes the following program areas: Adult Protective Services, Case Management, Eligibility Determination, Screening and Referral, Home Care Worker Program, Licensing and Monitoring of Adult Foster Homes, and Quality Assurance.

Specific descriptions of the programs within this service area can be found in the Glossary starting on page 54.

OLDER AMERICANS ACT, OTHER GRANTS AND STATE FUNDING – TITLE III

Service Budget: \$9,392,727
Service Funds: Special Revenue Funds
FTE: 29.62

Description

The federal Older Americans Act is the foundation of our country’s older adult aging network known as Title III. Under contract with the state, local service providers, utilizing other local and state funding, provide a wide range of critical outreach services, hunger relief, and energy assistance programs for older adults.

Specifically, Older Americans Act, Other Grants and State Funding - Title III services includes the following program areas: Family Caregiver Support, Senior Meals, Living Well, Options Counseling, Oregon Project Independence, PEARLS , Senior Connections, Transportation Coordination, and Oregon Money Management.

Specific descriptions of the programs within this service area can be found in the Glossary starting on page 54.

SPECIAL REVENUE FUND DETAIL – S&DS SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

FTE	151.90	165.91	176.11	177.36	185.70
	FY16	FY17	FY18	FY19	FY20
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Resources:					
Federal and State	\$ 18,637,853	\$ 17,799,813	\$ 20,203,768	\$ 21,202,305	\$ 20,476,444
Local Revenues	\$ 3,347,465	\$ 3,406,627	\$ 1,351,641 (a)	\$ 1,318,955	\$ 1,525,122
Transfers In	\$ 2,074,827	\$ 2,045,822	\$ 2,210,644	\$ 2,244,309	\$ 2,940,716
Beginning Reserves	\$ 2,194,704	\$ 2,853,760	\$ 2,324,597	\$ 2,866,227	\$ 4,281,632 (b)
Total Resources	<u>\$ 26,254,849</u>	<u>\$ 26,106,022</u>	<u>\$ 26,090,650</u>	<u>\$ 27,631,796</u>	<u>\$ 29,223,914</u>
Requirements:					
Personal Services	\$ 13,099,031	\$ 14,149,390	\$ 14,488,703	\$ 15,755,998	\$ 17,726,219
Support Services	\$ 1,838,531	\$ 1,576,906	\$ 1,540,874	\$ 1,823,397	\$ 2,100,652
Materials and Services	\$ 4,813,862	\$ 4,912,792	\$ 2,737,601 (a)	\$ 2,949,044	\$ 3,191,927
Capital Outlay	\$ 52,997	\$ 80,878	\$ 7,320	\$ 35,000	\$ 95,000 (c)
Services by Other Organizations	\$ 1,521,842	\$ 1,015,685	\$ 1,113,997	\$ 1,676,517 (d)	\$ 1,250,666
Transfers Out	\$ 2,074,827	\$ 2,045,822	\$ 2,210,644	\$ 2,244,309	\$ 2,940,716
Ending Reserves	\$ 2,853,759	\$ 2,324,549	\$ 3,991,511	\$ 3,147,531	\$ 1,918,734 (e)
Total Requirements	<u>\$ 26,254,849</u>	<u>\$ 26,106,022</u>	<u>\$ 26,090,650</u>	<u>\$ 27,631,796</u>	<u>\$ 29,223,914</u>

Notes:

- (a) Prior to FY18, some Materials and Supplies were reported as both Local Revenues and Materials and Supplies. In FY18, we closed the S&DS Administration Fund and are reporting those Materials and Supplies as Requirements only.
- (b) We expect Beginning Reserves to be higher than FY19, primarily due to a higher than expected allocation in Senior and Disability Services from the state for the 2017-2019 biennium.
- (c) Senior Meals Food Delivery Vehicle & Kitchen Equipment.
- (d) Increases due primarily to Title XIX-Type B Funds (\$1,512,736); OPI (\$887,643) for home and personal care programs; Senior Meals Fundraising (\$783,462); and OPI Pilot (\$322,471).
- (e) Budgeting for a flat allocation from the state, but with expenses increasing, will result in lower Ending Reserves without increased funding.

ENTERPRISE FUND

ENTERPRISE FUND - BUSINESS SERVICES WORK PROGRAM BUDGET, Continued

development of periodic updates of the Comprehensive Economic Development Strategy (CEDs), strategic planning, and special project development in Lane County cities with special emphasis on small communities.

BUILDING MANAGEMENT

Service Budget: \$1,810,735
Service Funds: Enterprise Fund - Building Management
FTE: 0.03 FTE

Description

Staff provides internal property management for the LCOG Park Place Building. Costs for FTE and expenses (including debt service) for building management are charged against the rent revenue collected on the building.

MINUTES RECORDING SERVICES

Service Budget: \$82,300
Service Funds: Enterprise Fund - Minutes Recording
FTE: 0.05 FTE

Description

Minutes Recording Services are provided to member agencies. A majority of the service costs for this program are provided through contracted labor. Costs are recovered through fees for service.

ENTERPRISE FUND – SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

FTE	1.58	1.50	1.32	1.12	1.13
	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Adopted	FY20 Proposed
Resources:					
Federal and State	\$ 110,000	\$ 175,000	\$ 31,000	\$ -	\$ -
Local Revenue	\$ 7,091,778 (a)	\$ 2,002,933	\$ 1,533,494	\$ 1,327,429	\$ 1,661,957
Transfers In	\$ 94,828	\$ 109,030	\$ 483,847	\$ 31,824	\$ 53,438
Beginning Reserves	<u>\$ 2,086,051</u>	<u>\$ 2,367,782</u>	<u>\$ 2,656,733</u>	<u>\$ 2,728,042</u>	<u>\$ 2,400,893</u>
Total Resources	<u><u>\$ 9,382,657</u></u>	<u><u>\$ 4,654,745</u></u>	<u><u>\$ 4,705,074</u></u>	<u><u>\$ 4,087,295</u></u>	<u><u>\$ 4,116,289</u></u>
Requirements:					
Personal Services	\$ 240,899	\$ 222,587	\$ 206,392	\$ 168,107	\$ 184,899
Support Services	\$ 75,160	\$ 63,048	\$ 56,363	\$ 52,546	\$ 41,182
Materials and Services	\$ 672,854	\$ 447,081	\$ 486,543	\$ 550,476	\$ 589,240
Capital Outlay	\$ 55,502	\$ 100,060	\$ 79,341	\$ 30,000	\$ 690,000 (c)
Services by Other Organizations - Loans	\$ 422,000	\$ 600,000	\$ 460,000	\$ 500,000	\$ 350,000
Debt Service	\$ 5,304,820 (a)	\$ 455,117	\$ 409,434 (b)	\$ 484,326	\$ 473,027 (d)
Transfers Out	\$ 189,556	\$ 110,118	\$ 82,084	\$ 58,432	\$ 37,527
Ending Reserves	<u>\$ 2,421,866</u>	<u>\$ 2,656,734</u>	<u>\$ 2,924,917</u>	<u>\$ 2,243,408</u>	<u>\$ 1,750,414</u>
Total Requirements	<u><u>\$ 9,382,657</u></u>	<u><u>\$ 4,654,745</u></u>	<u><u>\$ 4,705,074</u></u>	<u><u>\$ 4,087,295</u></u>	<u><u>\$ 4,116,289</u></u>

Included in this Schedule are Business Loans and Business Services Administration (page 31), Economic Development (page 32), Building Management (page 33), and Minutes Recording Services (page 34).

Business Loans Program/Business Administration	\$ 3,082,354	\$ 3,382,360	\$ 2,938,216	\$ 2,506,581	\$ 2,184,809
Economic Development	\$ 35,537	\$ 39,670	\$ 31,960	\$ 35,064	\$ 38,444
Building Management	\$ 6,158,460	\$ 1,096,981	\$ 1,572,299	\$ 1,458,153	\$ 1,810,735
Minutes Recording	<u>\$ 106,306</u>	<u>\$ 135,734</u>	<u>\$ 162,599</u>	<u>\$ 87,497</u>	<u>\$ 82,300</u>
Total: Enterprise Fund	<u><u>\$ 9,382,657</u></u>	<u><u>\$ 4,654,745</u></u>	<u><u>\$ 4,705,074</u></u>	<u><u>\$ 4,087,295</u></u>	<u><u>\$ 4,116,289</u></u>

Notes:

- (a) Includes loan Refinance proceeds \$4,825,000 on Park Place Building; Park Place loan payoff expenditure \$4,810,515 and Springfield loan payoff \$13,237 included in expenditures.
- (b) Material decrease is due to \$390,966 transferred to Building Management Fund from General Fund in FY18.
- (c) For replacement of elevators in the Park Place Building.
- (d) For details to the outstanding debt, see the Supplemental Information Section of this document on page 40.

**BUSINESS LOAN PROGRAM
ECONOMIC DEVELOPMENT
BUILDING MANAGEMENT PROGRAM
MINUTES RECORDING**

ENTERPRISE FUND DETAIL – BUSINESS LOAN PROGRAM
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

FTE	1.40	1.24	1.07	0.93	0.94
	FY16	FY17	FY18	FY19	FY20
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Resources:					
Federal and State	\$ 110,000	\$ 175,000	\$ 31,000 (a)	\$ -	\$ -
Local Revenue	\$ 921,964	\$ 970,318	\$ 512,080	\$ 397,815	\$ 450,430
Transfers In	\$ 94,828	\$ 109,030	\$ 92,881	\$ 31,824	\$ 33,438
Beginning Reserves	<u>\$ 1,955,562</u>	<u>\$ 2,128,012</u>	<u>\$ 2,302,255</u>	<u>\$ 2,076,942</u>	<u>\$ 1,700,941</u>
Total Resources	<u><u>\$ 3,082,354</u></u>	<u><u>\$ 3,382,360</u></u>	<u><u>\$ 2,938,216</u></u>	<u><u>\$ 2,506,581</u></u>	<u><u>\$ 2,184,809</u></u>
Requirements:					
Personal Services	\$ 209,167	\$ 196,046	\$ 175,662	\$ 143,790	\$ 158,107
Support Services	\$ 65,260	\$ 54,491	\$ 46,881	\$ 44,946	\$ 35,011
Materials and Services	\$ 59,994	\$ 2,768	\$ 3,850	\$ 4,048	\$ 14,744
Services by Other Organizations - Loans	\$ 422,000	\$ 600,000	\$ 460,000	\$ 500,000	\$ 350,000
Debt Service	\$ 130,889	\$ 131,142	\$ 50,107	\$ 125,000	\$ 113,700 (b)
Transfers Out	\$ 84,449	\$ 95,658	\$ 65,708	\$ 29,822	\$ 29,160
Ending Reserves	<u>\$ 2,110,595</u>	<u>\$ 2,302,255</u>	<u>\$ 2,136,008</u>	<u>\$ 1,658,975</u>	<u>\$ 1,484,088</u>
Total Requirements	<u><u>\$ 3,082,354</u></u>	<u><u>\$ 3,382,360</u></u>	<u><u>\$ 2,938,216</u></u>	<u><u>\$ 2,506,581</u></u>	<u><u>\$ 2,184,809</u></u>

This Schedule includes Business Services Administration Fund.

Notes:

(a) Source is a grant from EDA, matched by local resources.

(b) For detail on the USDA loans, see Debt Schedule in the Supplemental Information Section of this document on page 40.

ENTERPRISE FUND DETAIL - ECONOMIC DEVELOPMENT
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

FTE	0.01	0.12	0.13	0.11	0.11
	FY16	FY17	FY18	FY19	FY20
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Resources:					
Local Revenue	\$ 31,134	\$ 34,742	\$30,512	\$ 32,500	\$ 32,500 (a)
Beginning Reserves	<u>\$ 4,403</u>	<u>\$ 4,928</u>	<u>\$ 1,448</u>	<u>\$ 2,564</u>	<u>\$ 5,944</u>
Total Resources	<u><u>\$ 35,537</u></u>	<u><u>\$ 39,670</u></u>	<u><u>\$31,960</u></u>	<u><u>\$ 35,064</u></u>	<u><u>\$ 38,444</u></u>
Requirements:					
Personal Services	\$ 15,529	\$ 15,869	\$14,420	\$ 15,364	\$ 17,092
Support Services	\$ 4,845	\$ 4,411	\$ 4,064	\$ 4,802	\$ 3,786
Materials and Services	\$ 2,410	\$ 8,497	\$ 2,680	\$ 2,000	\$ 3,285
Transfers Out	\$ 7,825	\$ 9,445	\$ 9,076	\$ 6,874	\$ 6,951
Ending Reserves	<u>\$ 4,928</u>	<u>\$ 1,448</u>	<u>\$ 1,720</u>	<u>\$ 6,024</u>	<u>\$ 7,331</u>
Total Requirements	<u><u>\$ 35,537</u></u>	<u><u>\$ 39,670</u></u>	<u><u>\$31,960</u></u>	<u><u>\$ 35,064</u></u>	<u><u>\$ 38,444</u></u>

Economic Development Program was previously reported as a Special Revenue activity, but moved in FY16 to Enterprise Fund program.

Notes:

- (a) Program receives \$32,500 for program services and runs different than the LCOG fiscal year: April to March. Program activity fluctuates based upon the level of revenues earned in prior fiscal year and carried into current fiscal year.

ENTERPRISE FUND DETAIL – BUILDING MANAGEMENT PROGRAM
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

FTE	0.07	0.04	0.07	0.03	0.03
	FY16	FY17	FY18	FY19	FY20
	Actual	Actual	Actual	Adopted	Proposed
Resources:					
Local Revenue - Rental Income	\$ 772,076	\$ 614,249	\$ 556,300	\$ 558,716	\$ 713,435
Local Revenue - Occupancy	\$ 446,431	\$ 298,174	\$ 351,035	\$ 287,398	\$ 392,092 (d)
Local Revenue - Building Sale Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Local Revenue - Refinance Proceeds	\$ 4,825,000 (a)	\$ -	\$ -	\$ -	\$ -
Local Revenue - Interest Earned	\$ 873	\$ 940	\$ 1,533	\$ 1,000	\$ 1,200
Local Revenue - Reimbursed Costs	\$ 3,576	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ 390,966 (c)	\$ -	\$ 20,000
Beginning Reserves	\$ 110,505	\$ 183,618	\$ 272,464	\$ 611,039 (c)	\$ 684,008 (c)
Total Resources	<u>\$ 6,158,461</u>	<u>\$ 1,096,981</u>	<u>\$ 1,572,299</u>	<u>\$ 1,458,153</u>	<u>\$ 1,810,735</u>
Requirements:					
Personal Services	\$ 10,604	\$ 7,366	\$ 12,260	\$ 4,352	\$ 4,900
Support Services	\$ 3,308	\$ 3,227	\$ 4,153	\$ 1,360	\$ 1,086
Materials and Services	\$ 562,714	\$ 385,048	\$ 748,149	\$ 494,328	\$ 505,011
Capital Outlay	\$ 55,502	\$ 100,060	\$ -	\$ 30,000	\$ 690,000 (e)
Debt Service	\$ 5,215,205 (a)	\$ 323,975 (b)	\$ 199,800	\$ 359,326	\$ 359,327 (f)
Transfers Out	\$ 97,282	\$ 4,841	\$ 7,300	\$ 1,336	\$ 1,416
Ending Reserves	\$ 213,846	\$ 272,464	\$ 600,636 (c)	\$ 567,451	\$ 248,996
Total Requirements	<u>\$ 6,158,461</u>	<u>\$ 1,096,981</u>	<u>\$ 1,572,299</u>	<u>\$ 1,458,153</u>	<u>\$ 1,810,735</u>
Details by Building:					
Park Place Building	\$ 5,932,390	\$ 1,096,981	\$ 1,572,299	\$ 1,458,153	\$ 1,810,735
Springfield Building	\$ 226,070 (b)	\$ -	\$ -	\$ -	\$ -
Schaefers Building	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 6,158,460</u>	<u>\$ 1,096,981</u>	<u>\$ 1,572,299</u>	<u>\$ 1,458,153</u>	<u>\$ 1,810,735</u>

Prior to FY16, this statement included activity for three LCOG owned Buildings: Park Place, Schaefers, and Springfield Buildings. LCOG sold Schaefers Building 6/27/14 (FY14) and Springfield Building 12/11/15 (FY16). Only Park Place Building remains.

(a) Loan Refinance proceeds \$4,825,000 on Park Place Building in FY16; Park Place loan payoff expenditure \$4,810,515 and Springfield payoff \$13,237 included in expenditures.

(b) LCOG sold Springfield Building (12/11/15) and has reduced outstanding loans to one loan on Park Place Building. This line item also includes the annual Park Place Building interfund FY12 Loan repayment to General Fund. For detail to this internal loan, see Supplemental Information Section on page 42.

(c) Moved \$390,966 Capital Contingency Account from General Fund.

(d) Reduced occupancy costs in FY19 to keep Indirect costs stable due to increased costs for telephone replacement project.

(e) Includes cost to replace elevators in Park Place Building.

(f) For information on debt service, see Supplemental Information Section on page 40.

ENTERPRISE FUND DETAIL – MINUTES RECORDING SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

FTE	0.10	0.10	0.05	0.05	0.05
	FY16	FY17	FY18	FY19	FY20
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Resources:					
Local Revenues	\$ 90,722	\$ 84,510	\$ 82,033	\$ 50,000	\$ 72,300
Beginning Reserves	<u>\$ 15,583</u>	<u>\$ 51,224</u>	<u>\$ 80,567</u>	<u>\$ 37,497</u>	<u>\$ 10,000</u>
Total Resources	<u>\$ 106,305</u>	<u>\$ 135,734</u>	<u>\$ 162,599</u>	<u>\$ 87,497</u>	<u>\$ 82,300</u>
Requirements:					
Personal Services	\$ 5,598	\$ 3,306	\$ 4,050	\$ 4,601	\$ 4,800
Support Services	\$ 1,746	\$ 919	\$ 1,265	\$ 1,438	\$ 1,300
Materials and Services	\$ 47,737	\$ 50,768	\$ 47,914	\$ 50,100	\$ 66,200
Transfers Out	\$ -	\$ 174	\$ -	\$ 20,400 (a)	\$ -
Ending Reserves	<u>\$ 51,224</u>	<u>\$ 80,567</u>	<u>\$ 109,370</u>	<u>\$ 10,958</u>	<u>\$ 10,000</u>
Total Requirements	<u>\$ 106,305</u>	<u>\$ 135,734</u>	<u>\$ 162,599</u>	<u>\$ 87,497</u>	<u>\$ 82,300</u>

This program provides minutes recording services to requesting parties. LCOG hires contractors to provide the service.

(a) Includes transfer to General Fund.

SUPPLEMENTAL INFORMATION

FY20 BUDGET ASSUMPTIONS

For the Fiscal Year Ending June 30, 2020

Overall Guiding Principles for the FY20 Budget

- LCOG will continue to stabilize the General Fund.
- LCOG will continue to build reserves that are consistent with reserve policies adopted by the Board.
- LCOG will continue to stabilize Indirect rates, while making sure the rates accurately reflect actual internal costs and are in line with OMB Circular A87.
- To the maximum extent possible, all direct programs and contracts will be self-supporting. LCOG General Fund dollars will only be used to support programs and contracts when required as match or to provide temporary support to a program or to support a strategic initiative that has received prior approval from the Executive Director.
- LCOG will continue to balance its budget and will continue to ensure a stable budget, consistent with Board adopted policies.

FY20 Budget Assumptions – Board adopted the Assumptions in November 2018. Any changes to what was assumed are included in the Proposed Budget.

1. Member Dues:

In May 2014, the Board adopted a new two-tier Member Dues structure: Level One has a minimum \$500 Member Dues amount; Level Two a \$1,000 Member Dues amount and provides the member with 12 hours of staff time. The current base rates are: 0.22 for the County; 0.4 for cities; 0.1 for school districts; and 0.1 for utilities. The annual dues amount is calculated using population, enrollment, and service customers, as applicable. Special Districts are either \$500 or \$1,000, depending on Level chosen. The total dues amount is estimated to be about \$215,000 and will be adjusted accordingly once we have final numbers.

I will make a recommendation to keep the FY20 two-level structure the same because the new dues structure is serving LCOG's members well while recommending a slight increase to the base rates. The rates will be presented to the Board for final approval at the 11/29/18 Board Meeting.

2. Employee Compensation:

The current Employees Association (EA) contract, which expires on December 31, 2020, provides for a salary increase on July 1, 2019, based on the five-year average CPI-U, which we estimate will be about 2.2%. The current SEIU contract expires on June 30, 2019; while we will not have completed negotiations with SEIU before the budget is built, we will assume a 2.0% COLA for SEIU employees for FY20, as that is the COLA for the current FY budget. Should negotiations result in a different COLA amount, the budget will be adjusted during the Revised Budget process.

LCOG will complete a Salary Survey for SEIU employees no later than December 31, 2018, per the current Collective Bargaining Agreement. Salaries will be adjusted in January 2019 per the results of the survey. Any increase will be used to build the FY20 budget. LCOG will complete a Salary Survey for EA employees by the end of 2019 per the current Collective Bargaining Agreement. Salaries will be adjusted per the results of the survey in the second half of FY20. Any increase will be used to build the FY20 budget.

In FY20, merit increases are expected to increase total compensation for LCOG employees. Employees are eligible for 3.5% annual merit increases; however, 23% of LCOG employees will be at the top step of their salary range, which means that they will not be eligible for merit increases. Employees who are at the top step of their salary range receive an annual top step bonus of \$350 (about 54 employees).

BUDGET ASSUMPTIONS, Continued

The Executive Director's compensation is set by the LCOG Board under a contract. The current contract expires June 30, 2019, and will be re-evaluated in the spring of 2019. The budget will be built based on changes in contract provisions approved by the Board.

3. PERS:

PERS has adopted the 2019-21 rates, which will become effective July 1, 2019, and are as follows:

Tier 1 / Tier 2: 25.48% or a 4.02% increase up from 21.46%. This will be about a \$30,000 increase.
OPSRP: 18.77% or a 4.66% increase up from 14.11%. This will be about a \$58,000 increase.

4. Health Insurance:

A joint labor-management insurance committee was established this year to identify health insurance options for the agency and to make recommendations to the Executive Director. The committee recommended that LCOG renew our current Regence plan for calendar year 2019, and provide Kaiser Permanente as a second option for employees.

The Regence plan provides an employer-paid contribution into a Health Reimbursement Account (HRA) at \$150 per month for employee-only coverage, and \$200 per month for employee-plus coverage. The Kaiser plan does not include an HRA. After Open Enrollment, only 12 employees signed up for Kaiser.

While Kaiser has a lower cost, with such small numbers of enrollees, we do not expect our cost savings to be significant. We expect Regence health Insurance premiums to increase by about 4.53% on January 1, 2019. This is about a \$140,000 increase. The cost of health care for the second half of FY20 is currently unknown, but we expect more employees to switch to Kaiser once there is some experience with that insurance. For this reason, we will estimate the costs for the second half of FY20 at an increase of 4%. Should health insurance costs increase beyond what is assumed, LCOG will present the increase as part of its Revised FY20 Budget for Board approval in the spring of 2020. (For FY20 HRA = ~\$430,000; Health = ~\$3,211,000).

Dental insurance premiums will increase on January 1, 2019, 4.5% for Met Life (about \$8,000 up from \$178,000); and 3.0% for Willamette (about \$3,000 up from \$97,000).

The current Service Employees International Union (SEIU) contract, which expires on June 30, 2019, provides for a 2.5% cost-share for health insurance premiums. The current Employees Association (EA) contract, which expires on December 31, 2020, provides for a 5% cost-share for health insurance premiums.

5. Other Insurance:

General Liability Insurance: For FY20, we expect premiums to remain the same and we changed the deductible for our liability insurance, which lowered our annual cost. The higher deductible is \$15,000 for aggregate and \$15,000 for Worker's Comp. I will recommend we take \$30,000 from the Operations Contingency Account to set aside for this higher deductible in a dedicated account. Over time, I expect to continue to save on insurance premiums while not using the entire deductible each year. This will result in compounded savings over time.

Workers' Compensation Insurance: We will not know our FY20 rates until spring of 2019, but our carrier expects a slight increase so we will budget for an 8% increase, or about \$6,400.

Life (\$33,000) and Long-Term Disability (\$81,000) rates are expected to remain the same as in FY20.

BUDGET ASSUMPTIONS, Continued

6. Contingency Accounts:

Board policy requires the Operations Contingency Account to be funded at a level reflecting one quarterly mortgage payment and two month's salary.* For FY19 these amounts were \$191,615 and \$79,146, respectively. This totaled \$270,791, a reduction from \$337,000 for FY18. The budget recommendation, however, was to leave \$337,000 in the fund. The calculation for FY20 would still fall below the \$337,000, but I will recommend we transfer \$20,000 to the Capital Contingency Account, leaving \$287,000 in the Operations Contingency Account.

*The two month's salary is of non-federal, non-state, and non-grant supported personnel. We will not know the total amount for FY20 until we build the Proposed Budget.

7. Equipment and Training:

LCOG will provide effective workspace, equipment and training to enable employees to be productive and effective.

8. Government Services:

We will continue to stabilize our billing rates, making sure our rates cover our costs and keep us competitive and affordable. We will also continue to ensure our billing invoices are transparent and standardized.

9. Senior and Disability Services:

LCOG will continue to find efficiencies in Senior and Disability Services to address the large workload while continuing to provide services at levels required and expected.

S&DS has two primary sources of funding. First, as a Transfer agency, S&DS has a contract with Oregon's Department of Human Services to provide Medicaid and Food Stamp services to seniors and people with disabilities in Lane County. Second, as an Area Agency on Aging, S&DS receives funding through the Older Americans Act (OAA).

In the 2017–2019 biennium, funding for Senior and Disability Services was increased over the previous biennium. As a result, we were able to increase Materials and Supplies (M&S) spending and staffing levels in FY18 and FY19. We will not know what our funding allocation will be until fall of 2019, but we expect (hope) that this funding increase trend continues as our caseload continues to rise.

Given the uncertainty, we will budget FY20 at the same level as FY19. Should the allocation change significantly, we will adjust accordingly.

10. Enterprise Services:

We will strategize how to grow the Business Loan Program into a more sustainable program and we will continue to stabilize our Minutes Recorder Program billing rates, making sure our rates cover our costs and keep us affordable.

We will include Board direction on the maintenance and preservation schedule for the Park Place Building in the FY20 budget.

GOALS FOR FY20
BY ORGANIZATIONAL SERVICE UNIT
For the Fiscal Year Ending June 30, 2020

EXECUTIVE MANAGEMENT

- Develop long-term maintenance and rental strategy for LCOG's real estate.
- Strengthen partnerships with other COGs and the League of Oregon Cities.
- Strengthen LCOG's partnerships with members.
- Engage in internal strategic planning.
- Attend Strategies for Building and Leading Diverse Organizations Program.

ADMINISTRATION AND FISCAL

- Work towards the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for the fiscal year ending June 30, 2019.
- Maintain and ensure internal control compliance over general ledger, cash management, and employee compensation.
- Provide key support to the Executive Director during the budget process.
- Provide quarterly fund financial reports to Board and Executive Committee.
- Draft a Final comprehensive Financial Policies and Procedures Manual to compliment the Caselle financial system by June 30, 2020.

HUMAN RESOURCES

- Continue to reduce Workers' Compensation claims.
- Finalize updating all Government Services and Administrative Services Position Descriptions at the agency.
- Finalize the review of the employee evaluation process, and develop and implement changes as needed.
- Re-constitute and facilitate a joint labor-management health insurance advisory committee, with representatives from staff, management, S&DS, and Government Services. The committee will look at health insurance information, including a review of the first six months of staff having two options of insurance companies, and then recommending a renewal or changes to the Executive Director, with a goal of continuing good coverage that employees will use and that LCOG can afford.
- Plan and hold annual benefits and health fair for employees.
- Finalize and implement a new Collective Bargaining Agreement with the Service Employees International Union (SEIU) for Senior & Disability Services staff (the current Agreement expires June 30, 2019).
- Conduct a Salary Survey for the Employees Association (EA) for Government Services and Administrative Services staff. Begin bargaining a new Collective Bargaining Agreement with EA (the current Agreement expires December 31, 2020)

INFORMATION SERVICES

- Maximize the use and effectiveness of new virtualized infrastructure for faster provisioning of applications and services, to reduce capital and operating costs, and to simplify data center management for LCOG and members.
- Build an applications roadmap for meeting key business objectives.
- In light of retirements of long time staff and LCOG standing up a network, develop staffing plans to support LCOG internal operations and the growing role as a regional service provider.

GOALS, Continued

GOVERNMENT SERVICES - PLANNING AND TRANSPORTATION

- Continue pursuing opportunities for broadcasting Metro TV over the air and expand members' use of streaming meetings and events.
- Begin advertising local government meeting coverage on commercial television and radio stations to encourage citizen involvement.
- Migrate the GISCPA IS infrastructure off of Lane County's RIS 5 domain and migrate RLID and GISCPA applications to the new IS infrastructure; plan for the redesign of the RLID website.
- Add buildings/structures to RLID to better support multiple regional needs such as development growth tracking, emergency response planning, and land use information for transportation, development, and other considerations of urban quality.
- Further integrate public safety data into the RLID system.
- Develop internal capacity and assess external needs and potential strategies for making existing water modeling data more accessible to cities, counties, utilities and other jurisdictions and organizations with water planning needs and missions.
- Continue to expand current and long range planning services, joint planning and legal services to meet the growing demand of member and non-member communities in need of assistance.
- Continue expanding the Safe Lane Coalition program through branding, public outreach, and funding small enforcement and education programs across Lane County. Raise awareness of safety issues on our transportation network to reduce fatal and severe crashes.
- Begin work on a pilot planning process that combines the Regional Transportation Plan, safety planning, Congestion Management Process, and Regional Intelligent Transportation Systems.
- The MPO will launch a regional traffic counts program to capture vehicle traffic counts to support modeling and infrastructure projects.
- Launch pilot transit service from Eugene to Florence and continue service from Florence to Yachats.
- Manage a downtown Eugene on demand shuttle service pilot in collaboration with City of Eugene, LTD, Lane County, and EWEB
- Provide professional and administrative support for the Lane County Public Safety Coordinating Council to help it achieve its goals.
- Assist partners with resource development to build and leverage financial and technical resources.

GOVERNMENT SERVICES - TELECOMMUNICATIONS

- Add new members to the shared telecom system, reducing costs for all participating agencies, increasing purchasing power, and modernizing and stabilizing public telecom throughout the region.
- Complete mapping of regional fiber assets.
- Complete MMWIX upgrades and expansion of the second WIX facility.
- Leverage LCOG telecom infrastructure and direct connection to the MMWIX to maximize service offerings to members and reduce communications costs for LCOG and other participating agencies.
- Refine the business systems for managing the MMWIX, Downtown Fiber, and Middle Mile projects to ensure the greatest confidence, efficiency and return on investment for participating partners.
- Scope and begin work on a Regional Fiber/Broadband Strategy
- Finalize negotiations with CenturyLink for renewal of rights of use for Regional Fiber Consortium fiber.
- Complete scoping project for the metro area broadband planning effort.
- Successfully negotiate with Comcast for renewal of cable franchise.

GOALS, Continued

SENIOR AND DISABILITY SERVICES

- Develop and implement a continuity of operations and emergency response plan for the S&DS Division.
- Build a culture of accountability in executing and supporting the S&DS Mission.
- Leverage efficiencies and explore options to create an office space that maintains high quality service for consumers, and a positive working environment for staff.
- Maximize data-driven and streamlined processes in the context of increased demand for services and changes in rules and protocol from the State.
- Broaden and further develop community partnerships and creative funding sources to enhance and expand services in a sustainable manner.
- Encourage continuous improvement ideas from staff and implement those ideas when feasible
- Work to achieve the goals in the Area Plan on Aging.

BUSINESS SERVICES

- Fund 15 small business loans which will help small businesses to create 125 new jobs (about \$3.75 million and \$34,000 to \$45,000 per job created).
- Continue rebuilding the Small Business Loan portfolio.
- Coordinate with the Cascades West Council of Governments and the Lane Economic Committee to fully implement the Comprehensive Economic Development Strategy (CEDS).
- Plan for and conduct facility asset assessment of the Park Place Building.
- Revise service agreements for Minutes Recorder Program.
- Increase member agency awareness of the Minutes Recorder Program.
- Plan for expansion of the EDA Revolving Loan Fund program, primarily for development and expansion of small businesses with Federal EDA matching funds.

TRANSFERS

For the Fiscal Year Ending June 30, 2020

TRANSFERS OUT		Amount
General Fund		
From General Fund to:		
102	104 Member Support Services	11,000
102	321 Park Place Building	20,000
From General Fund - Member Support Services to:		
104	201 Government Services Admin	1,200
Total General Fund - Transfer Out:		32,200
Special Revenue Funds		
From Special Revenue Fund - Government Services To:		
204	201 Government Services Admin	66,394
205	201 Government Services Admin	59,600
206	201 Government Services Admin	234,070
207	201 Government Services Admin	95,557
208	201 Government Services Admin	32,253
210	201 Government Services Admin	35,257
211	201 Government Services Admin	28,472
212	201 Government Services Admin	2,899
214	201 Government Services Admin	65,793
218	201 Government Services Admin	1,781
219	201 Government Services Admin	56,938
220	201 Government Services Admin	18,270
222	201 Government Services Admin	60,121
223	201 Government Services Admin	9,017
235	201 Government Services Admin	405
242	201 Government Services Admin	13,526
243	201 Government Services Admin	21,703
244	201 Government Services Admin	5,674
248	201 Government Services Admin	45,409
249	201 Government Services Admin	58
221	206 GISCPA	200,000
219	221 Transportation Services Admin	215,035
220	221 Transportation Services Admin	225,601
223	221 Transportation Services Admin	35,562
244	243 Telecommunications Management	58,964
248	249 WIX PEG	143,272
Total Special Revenue Funds (Govt Svcs) - Transfers Out:		1,731,631
From Special Revenue Fund - Senior and Disability Services To:		
282	267 Senior Connections	366,265
296	267 Senior Connections	291,762
269	268 Senior Meals	335,879
283	268 Senior Meals	475,978
284	268 Senior Meals	246,635
288	268 Senior Meals	94,500
289	268 Senior Meals	24,276
293	268 Senior Meals	33,620
294	268 Senior Meals	14,865
279	269 Senior Meals Fundraising	176,930
269	273 Senior Meals Prep	75,000
296	274 Options Counseling	76,774
296	278 LIHEAP	15,783
272	281 Title III - Area Plan Admin	5,706
282	281 Title III - Area Plan Admin	48,110
283	281 Title III - Area Plan Admin	52,887
284	281 Title III - Area Plan Admin	32,760
286	281 Title III - Area Plan Admin	25,011
293	281 Title III - Area Plan Admin	102,824
294	281 Title III - Area Plan Admin	50,716
296	281 Title III - Area Plan Admin	384,985
270	286 Title III - E	9,450
Total Special Revenue Funds (S&DS) - Transfers Out:		2,940,716
Enterprise Funds		
From Enterprise Fund - Business Loans To:		
302	391 Business Services Admin	5,910
303	391 Business Services Admin	14,575
304	391 Business Services Admin	189
305	391 Business Services Admin	189
306	391 Business Services Admin	1,132
307	391 Business Services Admin	91
308	391 Business Services Admin	6,555
391	201 Government Services Admin	520
321	201 Government Services Admin	347
321	391 Business Services Admin	1,069
From Enterprise Fund - Economic Development To:		
331	201 Government Services Admin	3,222
331	391 Business Services Admin	3,729
Total Enterprise Funds - Transfers Out:		37,527
TOTAL TRANSFER OUT ACTIVITY		4,742,074

TRANSFERS IN		Amount
General Fund		
To General Fund - Member Support Services From:		
104	102 LCOG Operating	11,000
Total General Fund - Transfers In:		11,000
Special Revenue Funds		
To Special Revenue Fund - Government Services Admin From:		
201	104 Member Support Services	1,200
201	204 Community Safety	66,394
201	205 General Planning	59,600
201	206 GIS CPA	234,070
201	207 GIS Other	95,557
201	208 Hearing Official	32,253
201	210 Natural Resource Planning	35,257
201	211 OR Emergency Mgmt & State Police	28,472
201	212 Publications/Information (Lane Info Center)	2,899
201	214 RTS Other	65,793
201	218 Tax Collections	1,781
201	219 Transportation Operations	56,938
201	220 Transportation Projects	18,270
201	222 Urban Regional Planning	60,121
201	223 Transit	9,017
201	235 Metro TV	405
201	242 Public Area Network (PAN)	13,526
201	243 Telecommunications Operations	21,703
201	244 Telecommunications Management	5,674
201	248 MMWIX	45,409
201	249 WIX PEG	58
201	321 Building Management	347
201	331 Economic Development	3,222
201	391 Business Services Admin	520
To Special Revenue Fund - Government Services From:		
206	221 TSA	200,000
221	219 Transportation Operations	215,035
221	220 Transportation Projects	225,601
221	223 Transit	35,562
243	244 Telecommunications Operations	58,964
249	248 MMWIX	143,272
Total Special Revenue Funds (Govt Svcs) - Transfers In:		1,736,920
To Special Revenue Fund - S&DS - From:		
267	282 Title III-B	366,265
267	296 Title XIX-Type B Funds	291,762
268	269 Senior Meals Fundraising	335,879
268	283 Title III-C-1	475,978
268	284 Title III-C-2	246,635
268	288 Title III-USDA/NSIP	94,500
268	289 Intergovernment Human Svcs	24,276
268	293 Title III-Oregon Project	33,620
268	294 Title III-OPI Pilot	14,865
269	279 Meals Combined Fundraising	176,930
273	269 Senior Meals Fundraising	75,000
274	296 Title XIX-Type B Funds	76,774
278	296 Title XIX-Type B Funds	15,783
281	272 Title XIX-Type B	5,706
281	282 Title III-C-2	48,110
281	283 Title III-E	52,887
281	284 Title III-Oregon Project	32,760
281	286 OPI Pilot	25,011
281	293 Title III-B	102,824
281	294 Title III-C-1	50,716
281	296 Living Well	384,985
286	270 Senior Connections Fundraising	9,450
Total Special Revenue Funds (S&DS) - Transfers In:		2,940,716
Enterprise Funds		
To Enterprise Fund - Business Services Administration From:		
391	302 Business Loans	5,910
391	303 Business Loans	14,575
391	304 Business Loans	189
391	305 Business Loans	189
391	306 Business Loans	1,132
391	307 Business Loans	91
391	308 Business Loans	6,555
391	321 Building Management	1,069
391	331 Economic Development	3,729
To Enterprise Funds - Park Place Building From:		
321	102 General Fund - LCOG Operating	20,000
Total Enterprise Funds - Transfers In:		53,438
TOTAL TRANSFER IN ACTIVITY		4,742,074

FTE BY FUND FY16 – FY20
For the Fiscal Year Ending June 30, 2020

Reporting Fund/Service/Managerial Fund Name		FY16	FY17	FY18	FY19	FY20
		Adopted	Adopted	Adopted	Adopted	Proposed
General Fund						
102	LCOG Operating	0.83	1.54	1.25	1.25	1.00
103	Indirect Support Services	<u>12.69</u>	<u>11.05</u>	<u>11.01</u>	<u>12.52</u>	<u>12.81</u>
	Total Administrative Services FTE	13.52	12.59	12.26	13.77	13.81
Special Revenue Funds						
Government Services - Planning and Transportation						
	Closed/Inactive Funds	0.00	0.00	0.00	0.00	0.00
201	Government Services - Administration	4.32	4.40	5.49	4.88	4.76
204	Community Safety	1.18	1.16	1.00	1.32	1.10
	Economic Development	0.13	0.00	0.00	0.00	0.00
205	General Planning	1.84	1.24	1.39	1.6	0.99
206	GISCPA	3.43	3.48	3.43	3.62	3.89
207	GIS - Other	2.34	2.40	3.00	1.72	1.59
208	Hearings and Land Use Law	0.51	0.35	0.46	0.59	0.54
210	Natural Resource Planning	0.66	1.05	0.54	0.31	0.59
211	Oregon Emergency Management and State Police	0.49	0.35	0.49	0.6	0.47
212	Publications and Information	0.08	0.05	0.05	0.05	0.05
213	Regional Planning - Closed	0.26	0.44	0.00	0.00	0.00
214	RTS - Other	0.13	0.35	0.76	0.71	1.09
218	Tax Collections	0.11	0.02	0.03	0.03	0.03
219	Transportation Operations	4.18	4.09	4.92	4.86	4.24
220	Transportation Projects	0.43	0.59	0.69	1.35	1.60
221	Transportation Services Administration	0.00	0.43	0.74	0.65	0.78
222	Urban and Regional Planning	0.73	0.19	0.88	1.11	1.00
235	Metro TV	<u>0.00</u>	<u>2.00</u>	<u>2.35</u>	<u>2.19</u>	<u>1.69</u> (a)
	Total Government Services - P/T FTE	20.82	20.59	23.86	25.59	24.41
Government Services - Telecommunications						
	Metro TV	1.25	0.00	0.00		(a)
242	Public Agency Network	0.13	0.13	0.24	0.19	0.35
243	Telecommunications Management	2.84	1.90	2.69	2.4	0.89
244	Telecommunications Operations	0.00	0.10	0.24	0.22	0.09
248	Willamette Internet Exchange	<u>0.00</u>	<u>0.07</u>	<u>0.49</u>	<u>0.51</u>	<u>0.76</u>
	Total Government Services - Telecommunications FTE	4.22	2.20	3.66	3.32	2.09
Senior and Disability Services						
267	Senior Connections	7.84	8.94	5.07	6.09	6.28
268	Senior Meals	8.02	9.05	8.97	9.65	9.69
269	Senior Meals Fundraising	0.00	0.00	0.50	0.25	0.25
271	Money Management	0.00	0.00	1.00	1.50	1.30
272	Living Well	0.00	0.00	1.00	1.00	0.75
274	Options Counseling	0.00	0.00	0.97	3.00	2.00
275	Mental Health	0.00	0.00	0.84	0.93	0.37
276	Veterans Specialist	0.00	0.00	1.00	0.00	0.00
277	Transportation Assessments	0.00	0.00	1.90	1.90	2.31
278	LIHEAP	0.00	0.00	0.31	0.22	0.36
279	MOW Fundraising	0.00	0.00	0.50	0.25	0.25
280	Oregon Dept of Veteran Affairs	0.00	0.00	0.00	0.00	0.50
281	Title III - Area Plan Administration	0.00	0.00	3.00	2.70	4.00
285	Title III - D	0.00	0.00	0.00	0.00	0.38
286	Title III - E Family Caregiver	0.00	0.00	0.51	0.45	0.68
287	Title III - VII	0.00	0.00	0.00	0.00	0.00
293	Title III - Oregon Project Independence	5.00	2.50	1.50	2.50	3.00
294	Title III - Oregon Project Independence Pilot	0.00	0.00	0.00	2.50	1.50 (b)
296	Title XIX - Type B	101.46	113.08	130.45	144.42	152.08
	Aging and Disability Resources Center	4.01	1.92	0.00	0.00	0.00 (c)
262	Community Programs	4.07	4.73	0.00	0.00	0.00
263	Florence Transportation Donation	0.08	0.00	0.00	0.00	0.00
265	Senior & Disability Services - Administration	<u>21.42</u>	<u>19.32</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Senior and Disability Services FTE	151.90	159.54	157.52	177.36	185.70
Business Services						
391	Business Services - Administration	0.32	0.25	0.17	0.15	0.16
331	Economic Development	0.00	0.12	0.15	0.11	0.11
302	Loans: Economic Development Agency	0.16	0.14	0.16	0.16	0.16
303	Loans: Intermediary Relending Program/RBDF	0.28	0.37	0.37	0.37	0.39
304	Loans: Rural Investment Board/RIB	0.01	0.01	0.01	0.0046	0.01
305	Loans: Rural Business Enterprise Grant/RBEG	0.01	0.00	0.01	0.0046	0.01
306	Loans: Small Business Administration - 504	0.48	0.16	0.21	0.05	0.03
307	Loans: Other Packaging	0.06	0.17	0.12	0.02	0.00
308	Loans: Economic Development Agency #2	0.08	0.14	0.16	0.16	0.18
332	Minutes Recording Services	0.10	0.10	0.05	0.05	0.05
321	Building Management	<u>0.07</u>	<u>0.04</u>	<u>0.05</u>	<u>0.03</u>	<u>0.03</u>
	Total Business Services FTE	1.57	1.50	1.47	1.12	1.13
TOTAL BUDGETED FTE		<u>192.02</u>	<u>196.42</u>	<u>198.76</u>	<u>221.16</u>	<u>227.14</u>

(a) Metro TV was moved to Government Services - Planning and Transportation (from Telecommunications) as of FY17.

(b) Pilot Project.

(c) ADRC Reallocated to Type B - Title XI.

LONG-TERM DEBT SCHEDULE
For the Fiscal Year Ending June 30, 2020

Fiscal Year Ending	Park Place Building		Intermediary Relending Program			
	Umpqua Bank Loan		USDA Loan #2		USDA Loan #3	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 128,252	\$ 188,331	\$ 38,815	\$ 3,635	\$ 18,009	\$ 2,283
2021	\$ 133,810	\$ 182,773	\$ 39,203	\$ 3,247	\$ 18,189	\$ 2,103
2022	\$ 139,609	\$ 176,973	\$ 39,595	\$ 2,855	\$ 18,371	\$ 1,921
2023	\$ 145,659	\$ 170,923	\$ 39,991	\$ 2,459	\$ 18,555	\$ 1,737
2024	\$ 151,972	\$ 164,611	\$ 40,391	\$ 2,059	\$ 18,740	\$ 1,552
2025	\$ 158,558	\$ 158,025	\$ 40,795	\$ 1,655	\$ 18,928	\$ 1,364
2026	\$ 165,429	\$ 151,153	\$ 41,203	\$ 1,247	\$ 19,117	\$ 1,175
2027	\$ 3,466,353	\$ 12,276	\$ 41,615	\$ 835	\$ 19,308	\$ 984
2028	\$ -	\$ -	\$ 41,664	\$ 419	\$ 19,501	\$ 791
2029	\$ -	\$ -	\$ -	\$ -	\$ 19,696	\$ 596
2030	\$ -	\$ -	\$ -	\$ -	\$ 19,893	\$ 399
2031	\$ -	\$ -	\$ -	\$ -	\$ 19,808	\$ 200
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 4,489,642</u>	<u>\$ 1,205,065</u>	<u>\$ 363,272</u>	<u>\$ 18,411</u>	<u>\$ 228,115</u>	<u>\$ 15,105</u>

Original loan	Date of loan	Original loan	Date of loan	Original loan	Date of loan
\$4,825,000	6/16/2016	\$1,000,000	5/21/1998	\$478,000	10/11/2000

By Service:	<u>Principal</u>	<u>Interest</u>
Building	\$ 4,489,642	\$ 1,205,065
Business	<u>\$ 1,403,062</u>	<u>\$ 99,868</u>
Total	\$ 5,892,704	\$ 1,304,933

This schedule is continued on the following page.

LONG-TERM DEBT SCHEDULE, Continued
For the Fiscal Year Ending June 30, 2020

Fiscal Year	USDA Loan #4		USDA Loan #5		USDA Loan #6		Total - All Debt		
	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 14,920	\$ 2,060	\$ 18,466	\$ 2,760	\$ 17,922	\$ 3,303	\$ 236,384	\$ 202,372	
2021	\$ 15,069	\$ 1,911	\$ 18,650	\$ 2,575	\$ 18,102	\$ 3,124	\$ 243,023	\$ 195,733	
2022	\$ 15,220	\$ 1,760	\$ 18,837	\$ 2,389	\$ 18,283	\$ 2,943	\$ 249,915	\$ 188,841	
2023	\$ 15,372	\$ 1,608	\$ 19,025	\$ 2,201	\$ 18,466	\$ 2,760	\$ 257,068	\$ 181,688	
2024	\$ 15,526	\$ 1,454	\$ 19,215	\$ 2,010	\$ 18,650	\$ 2,575	\$ 264,494	\$ 174,261	
2025	\$ 15,681	\$ 1,299	\$ 19,408	\$ 1,818	\$ 18,837	\$ 2,389	\$ 272,207	\$ 166,550	
2026	\$ 15,838	\$ 1,142	\$ 19,601	\$ 1,624	\$ 19,025	\$ 2,200	\$ 280,213	\$ 158,541	
2027	\$ 15,997	\$ 983	\$ 19,797	\$ 1,428	\$ 19,215	\$ 2,010	\$ 3,582,285	\$ 18,516	
2028	\$ 16,156	\$ 824	\$ 19,996	\$ 1,230	\$ 19,407	\$ 1,818	\$ 116,724	\$ 5,082	
2029	\$ 16,318	\$ 662	\$ 20,196	\$ 1,030	\$ 19,602	\$ 1,624	\$ 75,812	\$ 3,912	
2030	\$ 16,481	\$ 499	\$ 20,397	\$ 827	\$ 19,798	\$ 1,428	\$ 76,569	\$ 3,153	
2031	\$ 16,646	\$ 334	\$ 20,601	\$ 624	\$ 19,996	\$ 1,230	\$ 77,051	\$ 2,388	
2032	\$ 16,598	\$ 166	\$ 20,808	\$ 417	\$ 20,196	\$ 1,030	\$ 57,602	\$ 1,613	
2033	\$ -	\$ -	\$ 20,960	\$ 203	\$ 20,397	\$ 828	\$ 41,357	\$ 1,031	
2034	\$ -	\$ -	\$ -	\$ -	\$ 20,601	\$ 624	\$ 20,601	\$ 624	
2035	\$ -	\$ -	\$ -	\$ -	\$ 20,807	\$ 418	\$ 20,807	\$ 418	
2036	\$ -	\$ -	\$ -	\$ -	\$ 20,592	\$ 210	\$ 20,592	\$ 210	
	<u>\$205,822</u>	<u>\$ 14,702</u>	<u>\$275,957</u>	<u>\$ 21,136</u>	<u>\$329,896</u>	<u>\$ 30,514</u>	<u>\$ 5,892,704</u>	<u>\$ 1,304,933</u>	*

Original loan	Date of loan	Original loan	Date of loan	Original loan	Date of loan
\$400,000	7/30/2001	\$500,000	8/22/2002	\$500,000	6/29/2006

*Numbers are rounded

INTERFUND LOAN PAYMENT SCHEDULE

For the Fiscal Year Ending June 30, 2020

This loan was authorized May 12, 2012, per Resolution 2012-03. Loan purpose was to fund tenant improvements to Park Place Building 3rd Floor. Payments are made annually on or before August 15 of each fiscal year.

Fiscal Year	Principal Payment	Interest Payment		Total Payment	Principal Balance Outstanding
FY20	\$42,106	\$638	=	\$42,744	\$85,483
FY21	\$42,317	\$427	=	\$42,744	\$43,166
FY22	\$43,166	\$216	=	\$43,382	0

Interfund Loan: General Fund - LCOG Operating to Enterprise Fund - Building Management

Original Loan Amount:	\$418,000
Principal paid through FY19:	<u>\$289,351</u>
Outstanding Principal Balance as of 7/1/19:	<u>\$128,649</u>

Information regarding interest payments on loan:

Interest paid through FY19:	\$ 8,799
Remaining estimated interest payments:	<u>\$ 1,281</u>
Total Interest to be paid on loan:	<u>\$10,080</u>

**INDIRECT FUND – CENTRAL SERVICES
WORK PROGRAM BUDGET
For the Fiscal Year Ending June 30, 2020**

Budget for Funds in this Service Area

Indirect Fund – Central Services		\$2,930,857	
	Total:	\$2,930,857	

Total FTE:

Central Services		12.81	FTE
	Total:	12.81	FTE

Service Areas funded by Central Services:

- Administration Management**
- Administration Support**
- Finance and Budget**
- Human Resources**
- Information Technology**

CENTRAL SERVICES

Service Budget: \$2,930,857 (\$1,638,097 Personal Services; \$1,292,760 Materials and Supplies)
 Service Funds: General Fund - Indirect Support Services
 FTE: 12.81 FTE

Description

Central Services provides functions necessary for the efficient operation of the organization and provides support services to the agency ranging from maintaining LCOG’s computer system to preparing the annual budget. Funding for the tasks described in this section is provided by indirect charges to benefitting programs.

The following sections make up Central Services: Administration Management; Administrative Support; Finance and Budget; Human Resources; and Information Services (IS).

Specific descriptions of the above services within Central Services are as follows. Each area’s share of the Personal Services budget is shown; the Materials and Services’ budget serves all areas of the organization, and therefore, is not broken out by service area. For information on Indirect Support Services, see Supplemental Information Section on page 43.

INDIRECT FUND - CENTRAL SERVICES WORK PROGRAM BUDGET, Continued

Administration Management

Personal Service Budget: \$56,491 of the total \$1,638,097 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: .25 FTE of the total 12.81 FTE

Administration Management provides coordination of agency-wide support functions necessary for the efficient operation of the agency. This service area covers .25 FTE of the Executive Director, who provides day-to-day management of LCOG's resources, programs, facilities, and workforce.

Administrative Support

Personal Service Budget: \$63,996 of the total \$1,638,097 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 1.00 FTE of the total 12.81 FTE

Administration Support provides clerical support which includes: LCOG Board, Executive Committee, and committees designated by the Board, Reception, and support to Administration and Government Services service areas.

Finance and Budget

Personal Service Budget: \$548,547 of the total \$1,638,097 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 4.95 FTE of the total 12.81 FTE

Finance and Budget provides financial reporting, financial analysis, fiscal controls, and oversight to LCOG operations. Services provided to the organization include accounting, payroll, cash management, investment oversight, grants management, account disbursements, and preparation of the Revised and Adopted budgets, as well as overseeing the annual audit and preparation of the annual financial statements.

Human Resources

Personal Service Budget: \$283,403 of the total \$1,638,097 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 2.00 FTE of the total 12.81 FTE

Human Resources oversees the development, refinement, and administration of staff procedures, recruitment, collective bargaining, the management of the classification, compensation, and employee evaluation systems, health insurance and benefits management, and the provision of professional growth resources to staff members.

Information Services

Personal Service Budget: \$685,660 of the total \$1,638,097 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 4.61 FTE of the total 12.81 FTE

Information Services (IS) develops and implements a variety of information technology solutions to maintain and support the hardware, software and network infrastructure necessary for optimal operation of the agency's computing environment. This service area only includes IS staff who serve the entire organization and does not include IS staff directly assigned to a grant, contract, or billable project.

INDIRECT SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2020

FTE	12.69	11.05	11.01	12.52	12.81
	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Adopted	FY20 Proposed
Resources:					
Support Services	\$ 2,802,702	\$ 2,317,565	\$ 2,332,750	\$ 2,683,387	\$ 2,930,857
Local Revenue - Overhead Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Local Revenue - Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	<u>\$ 2,802,702</u>	<u>\$ 2,317,565</u>	<u>\$ 2,332,750</u>	<u>\$ 2,683,387</u>	<u>\$ 2,930,857</u>
Requirements:					
Personal Services	\$ 1,495,107	\$ 1,265,682	\$ 1,356,078	\$ 1,540,297	\$ 1,638,097
Materials and Services	<u>\$ 1,336,748</u>	<u>\$ 990,256</u>	<u>\$ 1,021,702</u>	<u>\$ 1,143,090</u>	<u>\$ 1,292,760</u>
Total Requirements	<u>\$ 2,831,855</u>	<u>\$ 2,255,938</u>	<u>\$ 2,377,780</u>	<u>\$ 2,683,387</u> (a)	<u>\$ 2,930,857</u>
Over / Under Recovery	\$ (29,153)	\$ 61,627 (b)	\$ (45,030)	\$ -	\$ -

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

Over the past several fiscal years, LCOG has been restructuring and reorganizing to maximize services to members. This effort has resulted in a cumulative reduction in overhead costs totaling more than \$1 million from FY13 to FY17. While LCOG has continued to reduce Indirect rates by reducing and revising internal operating costs, some costs have continued to rise, including personal costs, liability insurance, and other operational costs.

Notes:

(a) While we have continued to control overhead costs, increases in costs are expected; however, this increase includes costs associated for the new network and unknown costs associated with services from Lane County for current network services.

(b) In FY17, Indirect was over-collected. The funds were used for capital expenditures - wiring and cameras in Schaefer's Building.

INDIRECT COST ALLOCATION PLAN

For the Fiscal Year Ending June 30, 2020

As part of the annual budget process, LCOG develops an Indirect Cost Allocation Plan (ICAP) for the fiscal year. LCOG finalizes the ICAP and receives Board approval on or around June 30 of each year for the following fiscal year (for example, June 30, 2018, for FY19). The final approved ICAP is submitted for review to ODOT for official approval of the plan.

I. INTRODUCTION

The Indirect Cost Allocation Plan (ICAP) is prepared and submitted to ODOT in accordance with procedures of the Office of Management and Budget, 2 CFR Part 225, *Cost Principles for State and Local, and Indian Tribal Governments (OMB Circular A-87)*. Rates are negotiated by LCOG and ODOT according to the authority contained in *Appendix C, Section D.2 of 2 CFR Part 225*.

Purpose and Scope

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

LCOG charges expenses directly to the benefitting program or contract to the maximum extent possible and in compliance with the principles contained in *OMB Circular 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 and approved for a future fiscal year on a fixed with carry forward basis. The fixed amounts for the future year covered by agreement are not subject to adjustment 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 as an adjustment to the fixed amounts established for a later year. Excluded would be any activities that were not included in the approved plan, or for unallowable costs that must be reimbursed immediately.

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.

INDIRECT COST ALLOCATION PLAN, Continued

I. INTRODUCTION, Continued

Definitions, Continued

Overhead Credit: A payment received by LCOG for the use of an overhead expense category from another agency, LCOG program, or contract that does not pay overhead 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 service and is allowable under *OMB Circular A-87*.

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

II. METHODOLOGY/PROCEDURE

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

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

A. Each individual item of cost (salary and other expenses) is coded using the appropriate budget code. The budget code includes the Fund, Account Group, Account, and where applicable, Contract, Project and Project codes. Salary and fringe line items include employee name.

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.

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 or exempt.

C. Each cost item is assigned to direct activities wherever possible. Costs not allowable 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, number of personal computers, number of FTE, percent of square footage for office space cost). Allocation measurements are updated annually to reflect the most current applicable value.

E. Overhead cost items are allocated to services using the appropriate allocation basis. After allocating each cost item, the total overhead cost for each service is computed. This provides the gross overhead (or total indirect)

F. Overhead expense is adjusted by all overhead credits anticipated to be earned in the upcoming budget year and the carryforward adjustment (if any) from the prior two fiscal year actual charges if applicable (for example, FY19 would include the FY17 overhead actual under collection of revenues or expenditure overages identified at June 30, 2017).

INDIRECT COST ALLOCATION PLAN, Continued

II. METHODOLOGY/PROCEDURE, Continued

G. Overhead for personnel that can be directly attributed to FTE in specific program areas are subtracted from total fiscal year FTE of indirect personnel that have program specific and indirect services that they perform during the fiscal year. The remaining indirect portion of the FTE is then allocated to indirect central services that provide benefits to the overall agency. Any direct program services provided by these personnel are budgeted and paid from the direct fund that benefits from those services and not budgeted or paid from indirect central services.

The allocation process for central services personnel costs (salary and fringe) begins with identifying what portion of each personnel costs benefit all LCOG agency wide services as delineated above. These amounts are considered the agency wide central services pool of costs that are utilized to allocate these personnel and fringe costs.

The next step in the allocation process for central services personnel is to determine what the specific allocation measurement methodology that correlates to the driver of the positions service basis should be. For example, personal computers – or PC count - is the allocation basis for Information Services 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.

The allocation process for central services materials and services costs begins with identifying what portion of each cost benefits all LCOG agency wide services as delineated above. For example, the central services cost for RIS Usage is based on Server Usage % in each service area; audit costs are based on the % of total funds in each service area that need to be audited. 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 (salary and fringe) by service/program area.

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 refinement of the service areas represented in the ICAP. Services that are associated with the ICAP are:

Agency Administration – Central Services Division:

LCOG central administration services is located at 859 Willamette Street, Suite 500, Eugene, Oregon. This service area is the basis for the cost plan. Administration services include:

INDIRECT COST ALLOCATION PLAN, Continued

Agency Administration – Central Services Division, Continued

- Executive Director Support
- Finance and Budget
- Administrative Support
- Human Resources
- Information Services

Government Services:

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

- Government Services Administration
- Information Services and Telecommunications
- Planning and Transportation
- GIS
- Grant Writing
- Legal

Senior and Disability Services:

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

- S&DS Administration
- Area Plan/Contract Management
- Senior Meals
- Long Term Care/Adult Protective Services/Licensing & Monitoring/Branch Offices
- Access/Community Programs/Eligibility/Operations

Business Services:

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

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

Technology/Communication Services:

Technology/Communication services are located at 859 Willamette Street, Suite 500, Eugene, Oregon and provides the following technology services:

- Telecommunications Management
- Telecommunications Operations
- Telecommunications Projects

INDIRECT COST ALLOCATION PLAN, Continued

Metro TV:

Metro Television is located at 125 E. 8th Ave., Eugene, Oregon. Metro TV provides video production and the operation of Comcast Cable Channel 21 in the Eugene metro area.

IV. OVERHEAD RATE

Historical and projected overhead percentages are presented below. Actual cost is based on a fixed carryforward rate. Data below is for the most recent four fiscal years (FY16 through FY19). The largest share of pooled costs is charged to Government Services and Senior & Disability Services.

<u>YEAR</u>	<u>SERVICE / PROGRAM</u>	<u>RATE USED</u>	<u>ACTUAL COST</u>
FY 17	Government Services	22.2590%	Fixed-carry forward
	Senior & Disability Services	11.1260%	Fixed-carry forward
	Business Services	27.7950%	Fixed-carry forward
	Technology/Communications	32.4350%	Fixed-carry forward
FY 18	Government Services	21.4750%	Fixed-carry forward
	Senior & Disability Services	10.6350%	Fixed-carry forward
	Business Services	27.2290%	Fixed-carry forward
	Technology/Communications	31.2400%	Fixed-carry forward
FY 19	Government Services	23.1240%	Fixed-carry forward
	Senior & Disability Services	11.5730%	Fixed-carry forward
	Business Services	31.2580%	Fixed-carry forward
	Technology/Communications	31.8050%	Fixed-carry forward
FY 20 *	Government Services	24.4320%	Fixed-carry forward
	Senior & Disability Services	11.8440%	Fixed-carry forward
	Business Services	22.8940%	Fixed-carry forward
	Technology/Communications	24.7230%	Fixed-carry forward
	Metro TV**	11.4650%	Fixed-carry forward

*FY20 rates are preliminary rates and are not final until the budget is approved by LCOG Board (June, 2019).

**Metro TV is being split out from Government Services to more fairly allocate Indirect Costs.

V. FRINGE BENEFITS

Number of Employees:

Total employees and total salaried employees (with health insurance) for the FY20 budget is as follows:

Total Employees	249
Total without health insurance	33
Salaried employees*	216

INDIRECT COST ALLOCATION PLAN, Continued

Salary and Fringe per month and Detail to Fringe:

The average salary and fringe benefit per month is noted below. In addition, the average cost for each fringe detail line item is noted and the percent of fringe for that benefit is indicated.

V. FRINGE BENEFITS, Continued

	<u>Monthly</u>	<u>Percent (of Fringe)</u>	<u>Average (rounded)</u>
Total Salary per month	\$1,080,819		\$5,004
Total Fringe per month	\$761,263		\$3,524
Total Salary and Fringe per month (rounded)	\$1,842,082		\$8,528
Detail to Fringe Benefits			
FICA	\$67,009	8.80%	\$310
PERS/Employer and Employee pickup	\$284,928	37.43%	\$1,319
Health /Dental Insurance	\$315,072	41.38%	\$1,459
Health Reimbursement Account (employer Funded)	\$36,844	4.84%	\$171
Life Insurance	\$2,818	0.37%	\$13
Long Term Disability	\$6,889	0.91%	\$32
Workers Compensation	\$4,819	0.63%	\$22
Deferred Compensation	\$25,190	3.31%	\$117
Other - Misc	\$17,694	2.32%	\$82
Total Fringe Per Month	\$761,263		
Fringe Per Employee Per Month			\$3,524

*Fringe per employee per month data based on salaried employees only (excludes number of employees without insurance).

Notes:

- (1) Fringe benefits are applied to actual salaries before they are charged to the overhead pool and other programs.
- (2) Fringe benefit costs as a percentage of salary vary by individual because some costs are fixed (medical insurance), some only apply to a certain salary cap (FICA), some are based on days worked in the month (worker's compensation), and some are percentage based.
- (3) Non chargeable costs to direct service costs (in some cases, holiday, sick and vacation costs) are recovered within the direct service division as that division's support cost recovery and are not included in central services costs.

INDIRECT COST ALLOCATION PLAN, Continued

VI. COST ALLOCATION MEASUREMENTS

- A. Direct Salary/Fringe: Direct Salary/Fringe includes all salaries and fringe benefits as of the FY19 budget by service area. (See measurement: Salary/Fringe by Service Area).
- B. Number of Employees by service area: The number of employees by service area, as reflected in the FY20 budget.
- C. Number of Employees/Excluding S&DS: This is the number of employees excluding the service area S&DS. Some costs included in the indirect cost pool are not applicable to the S&DS service area. This is the cost for administrative receptionist support. S&DS service area does not bear any of the allocated cost pool for reception support.
- D. Employees as a percentage by service area: The total number of FY20 projected employees by service area expressed as a percentage.
- E. Employees as a percentage /Excluding S&DS: This is the number of employees, excluding S&DS, expressed as a percentage.
- F. Reception Support: This is the cost for administrative receptionist support. (S&DS service area does not bear any of the allocated cost pool for reception support).
- G. Occupancy Square Footage: The square feet occupied by direct staff and indirect central services staff in Park Place Building (LCOG owned building), allocated to the specific service area based on the services square footage occupancy, as budgeted in the FY20 budget.
- H. Direct Services Occupancy Space Cost (Direct Use): This is the cost of space in Park Place Building (LCOG owned building) occupied by direct services as budgeted in the FY20 budget. Costs are directly allocated to the service area square footage occupancy of space in the building. (For FY20, S&DS and Metro TV service areas do not occupy space in the Park Place Building and as such has no direct occupancy space cost).
- I. Central Services Occupancy Space Cost (Indirect Use): This is the cost of space in Park Place Building (LCOG owned building) occupied by the central services staff as budgeted in the FY20 budget. Cost is allocated to the service areas based on the service area's percent of the square footage occupancy of space in the building.
- J. PC Count: The number of personal computers which are identified specific to each employee within each service/program area. The allocation is determined by the total PCs within a service area as of April 2019.
- K. PC Count as a percentage: Number of personal computers by service area, expressed as a percentage (based on the number of PC's in each service area as of April 2019).
- L. Server Usage as a percentage: Server usage is allocated as a percentage to the benefitting service area based on projected usage in the FY20 budget and past experience.
- M. Fleet as a percentage (Parking): Fleet - Parking is allocated as a percentage to the benefitting service area based on that service area's projected parking usage in the FY20 budget.

INDIRECT COST ALLOCATION PLAN, Continued

VI. COST ALLOCATION MEASUREMENTS, Continued

N. Fleet as a percentage (Maintenance): Fleet - Maintenance is allocated as a percentage to the benefitting service area based on that service area's projected maintenance service usage in the FY20 budget.

O. Funds as a percentage: The total number of budget and financial funds for each service area as budgeted in the FY20 budget, expressed as a percent of total funds. FY20 budget has more individual funds than previous years due to expansion of needs within the organization.

P. Direct Service Area as a percent: Direct Service Area as a percent is based on the projected time and effort expected hours to be spent within the benefitting service area as a percent of total time spent in all service areas. (Example is the Executive Director, whose time is spent based on varying needs of the service area).

GLOSSARY

For the Fiscal Year Ending June 30, 2020

AAA: See *Area Agency on Aging*.

ADRC: See *Aging & Disability Resource Connection*.

Adult Foster Homes: Single family residences that offer care in a homelike setting in a manner that encourages maximum independence, choice and the right to make decisions. A wide variety of residents are served in adult foster homes, from those needing only room, board and minimal personal assistance to those residents needing full personal care. In Oregon adult foster homes are inspected and licensed.

Adult Protective Services Program (APS): The Oregon Department of Human Services (DHS) contracts with S&DS to investigate allegations of abuse or neglect of older adults and persons with a physical disability, both in the home and in licensed care facilities. S&DS coordinates with local law enforcement and the judicial system regarding matters of a criminal nature. S&DS also works closely with other social service agencies to provide crisis and risk intervention.

Aging & Disability Resource Connection (ADRC): The Aging and Disability Resource Connection (ADRC), is a free service that offers the public a single source for information and assistance on issues affecting older people, people with disabilities, and their caregivers, regardless of their income

APS: See *Adult Protective Services Program*.

Area Agency on Aging (AAA): LCOG is the designated Area Agency on Aging and Disability Services (AAA) in Lane County. Within LCOG, AAA operational responsibilities and services for older adults and adults with disabilities rests with Senior & Disability Services (S&DS) Division. As the AAA in Lane County, S&DS administers and supports community-based care services, advocates for older adults and adults with disabilities, develops community-based long-term care services and administers funds from sources such as the Older Americans Act, to implement services. In addition, S&DS is also contracted by the State of Oregon, Department of Human Services (DHS) to administer Medicaid eligibility and Adult Protective Services. S&DS coordinates services with other local agencies to help provide a wide range of quality options for consumers.

Area Plan on Aging: In accordance with federal and state policy, Senior and Disability Services (S&DS) is required to help create and maintain a service delivery system to meet the needs of older adults and adults with disabilities in Lane County. To document its work toward this goal, S&DS is required by the State of Oregon Department of Human Services to develop an Area Plan on Aging and Disability Services. The Area Plan is a multi-year document, with annual updates.

Beginning Fund Balance: Net resources (cash and non-cash) available in a fund at the beginning of a fiscal year, carried over from the prior fiscal year. 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.

GLOSSARY, Continued

Broadband Services Program: This program includes the PAN and MMWIX. This program develops and coordinates a local, wide area fiber optic system for data communications. LCOG has taken a lead role in the development of fiber optic networks in Lane County for the purpose of economic development, especially in downtown Eugene. LCOG continues operations of the Milo Mecham Willamette Internet Exchange (MMWIX) a local peering point for public and private telecommunications systems and providers. The MMWIX is becoming the premier local carrier exchange and peering point for improved broadband services in a four county area. LCOG provides staff support for the Regional Fiber Consortium, a regional member agency that provides broadband improvement opportunities in Lane, Douglas, Coos and Klamath counties.

BSA: See *Business Services Administration*.

Budget: A plan for receiving and spending money in a fiscal year. The budget is the financial plan for LCOG's allocation of resources to provide services, accomplish LCOG's objectives, and perform activities.

Budget Calendar: The schedule of key dates and major events in the budget process.

Budget Committee: The LCOG Budget Committee sits as a special committee under Oregon Budget Law to review the Executive Director's proposed budget and to adopt the budget for the following fiscal year.

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

Business Services Administration (BSA): Costs that are not billable directly to projects and clients are reported in BSA. These funds are restricted for use in the Building Loans and Economic Development Service areas. Costs include holiday pay, leaves, administrative meetings, training time, and a reserve that cannot be assigned directly to a contract or service agreement.

Capital Contingency Account: Reserve account in the Building Management fund for Capital Outlay Projects in the Park Place Building.

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.

Capital Project: A capital project is any physical asset acquired, constructed, or financed by LCOG with a total capital cost of \$5,000 or more and a useful life of over one year. It can include facilities, other infrastructure, major equipment, and parts. It can include renewal and replacement projects as well as new acquisitions and construction projects. Acquisition or construction of a capital project may be staged over several years.

Cascades West Economic Development District: Four county district, which includes Lane, Linn, Benton, and Lincoln counties, and assists in the development of periodic updates of the Comprehensive Economic Development Strategy (CEDs).

Case Management: A collaborative process of assessment, planning, facilitation, care coordination, evaluation and advocacy for options and services to meet an individual's and family's comprehensive health needs. Case management services are available through Medicaid, Oregon Project Independence and the Aging and Disability Resource Connection / Senior Connections.

GLOSSARY, Continued

Caselle: LCOG's fiscal system.

CEDS: See *Comprehensive Economic Development Strategy*.

Central Services: Services provided internally to LCOG departments by another LCOG department or departments. These are primarily business services, such as finance and budget, accounting, information services, human resources, and legal services.

COG: Council of Governments.

COLA: Cost of Living Adjustment.

Comprehensive Economic Development Strategy (CEDS): Strategy that guides regionally significant economic development projects and activities in the District over a five year period.

Community Safety Program: This program provides analytical and staff support to the Public Safety Coordinating Council (PSCC) through a contract with Lane County. Staff work with partners to develop and write grant applications, administer grant-funded projects, and leverage other resources.

Congestion Management Process: A systematic approach, collaboratively developed and implemented throughout a metropolitan region, that provides for the safe and effective management and operation of new and existing transportation facilities through the use of demand reduction and operational management strategies.

Contingency: A major expenditure category that includes appropriations set aside for unforeseen expenses. The Board must approve, by resolution, any transfers from a contingency account to an expenditure account.

Contract: An agreement in writing between two parties where there is an exchange of goods or services. A contract is enforceable by law.

Core Network Switch: A high-capacity switch generally positioned within the backbone or physical core of a network and serve as the gateway to an area network.

CPI: Consumer Price Index.

Debt Service: Payments for principal and interest to amortize loans.

Department: A functional program unit of LCOG.

Department of Human Services (DHS): The Oregon Department of Human Services, a state agency, which LCOG contracts with to provide Senior and Disability services.

DHS: See *Department of Human Services*.

Direct Costs: The amount of charges to a department or Division for specific services provided by another department.

Division: A functional set of programs in LCOG. LCOG has two Divisions: Government Services and Senior and Disability Services.

GLOSSARY, Continued

Downtown Fiber: The largest open access fiber network in Oregon, located in Eugene.

EA: See *Employees Association*.

Economic Development Association (EDA): Federal agency that provides grants and technical assistance to economically distressed communities in order to generate new employment, help retain existing jobs and stimulate industrial and commercial growth through a variety of investment programs

EDA: See *Economic Development Association*.

EDA Revolving Loan Fund: Loan fund with matching funds from Lane county with goal of spurring economic development in rural Lane County.

Eligibility Determination/Screening and Referral Program: Each month, through the Aging and Disability Resource Connection Navigators, S&DS staff receive inquiries about Medicaid and/or SNAP. Most requests are received via telephone. S&DS staff determine the most appropriate program for the individual and make referrals to other community resources that may be of help to the inquirer. Additionally, S&DS staff determine initial program eligibility and re-certifications for each program as required.

Employees Association (EA): One of two collective bargaining units in LCOG. The EA represents non-supervisory employees primarily in the Government Services and Administrative Services areas of LCOG in such employment matters as, but not limited to, the following: wages, hours, fringe benefits, vacation benefits, grievance procedures, terms, and other working conditions.

Ending Reserve: Unspent and unobligated net resources at the end of a fiscal year, usually generated by cash reserves and under-spending of appropriations.

Enterprise Fund: Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is for the costs of providing goods or services to be financed or recovered primarily through user charges. An enterprise program is managed much like a business in that it is self-supporting in nature.

Enterprise Revenues: Revenues earned through the sale of LCOG goods or services, including loans, space and occupancy rentals, and minutes recording services.

Eugene Water and Electric Board: Founded in 1911, EWEB is Oregon's largest customer-owned utility and provides water and electricity to the Eugene community, as well as parts of east Springfield and the McKenzie River valley area.

EWEB: See *Eugene Water and Electric Board*.

Exempt Employee: Employees who are not guaranteed overtime pay or minimum wage under the Fair Labor Standards Act (FLSA).

Expenditure: The actual outlay of, or obligation to pay, cash.

Family Caregiver Support: A senior Connections program which provides assistance to unpaid family caregivers, including information and assistance, Options Counseling, respite care, and caregiver support. S&DS contracts with several local agencies to provide both in-home and day facility respite care.

GLOSSARY, Continued

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

Fiscal Year: LCOG's annual budget and accounting period, from July 1 through June 30.

Fair Labor Standards Act: This federal act establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments.

FLSA: See *Fair Labor Standards Act*.

Fringe Benefits: Non-salary employee benefits provided in accordance with state and federal law, union contracts, and/or LCOG policy. Such benefits for regular employees include pension plans (including PERS and Social Security); medical, dental, vision and life insurance; vacation, holiday, and sick leave; workers' compensation and unemployment insurance.

Full-time Equivalent (FTE): The ratio of time expended in any position to that of a full-time position. One person working full-time for one year is one FTE.

FTE: See *Full-time Equivalent*.

Fund: A legal separate set of books for each fund using generally accepted accounting principles and are in compliance with Government Accounting Standards. LCOG has three reporting funds (General Fund, Special Revenue Fund, and Enterprise Fund). Within the reporting funds are 62 managerial funds – 3 general subfunds, 48 special revenue subfunds, and 11 enterprise subfunds. See also *General Fund, Special Revenue Fund, and Enterprise Fund*.

Fund Balance: The difference between a fund's assets and its liabilities.

FY: Fiscal Year.

GS: See *Government Services*.

General Fund: The General Fund serves as the primary reporting vehicle for current operating functions. The General Fund accounts for the general cost of the organization doing business which cannot be paid for by other, more restrictive, funding sources, such as 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 benefitting funds. Charges supporting the expenditure recovery are based on a federally approved Indirect Cost Allocation Plan. Member Support Services subfund tracks the services and costs LCOG provides to its member agencies as part of the member's support hours included in their member dues. Funding for Member Support Services comes from a transfer from the LCOG Operating Fund (provided by member dues revenue).

GLOSSARY, Continued

Geographic Information Systems (GIS) and Data Services Program: LCOG's Geographic Information Systems (GIS) and Data Services use the latest GIS development tools and database technology as well as the best available data to provide clients with professional custom maps, web applications, data extracts, analytical models, spatial analysis including demographic and census data reporting, staff technical assistance, and training. LCOG staff developed computer mapping tools and the Master Street Address Guide (MSAG) to support 9-1-1 call routing and computer-aided dispatch of emergency service providers throughout Lane County. In addition, LCOG develops and maintains GIS data to support state and local agency computer aided dispatch (CAD), safety radio systems, and public safety systems providing E 9-1-1 with vital address, routing, and jurisdictional boundaries information for emergency response.

Geographic Information System Cooperative Project Agreement (GISCPA): Local governments in Lane County have cooperated in developing geospatial data and technology for more than 40 years. The Cooperative Project Partnership share a need for consistent data across their respective jurisdictions and the desire to minimize redundancy and costs where possible through shared data, systems, and collaboration. The Partner Agencies include the Cities of Eugene and Springfield, Lane County, EWEB, and LCOG.

GFOA: See *Government Finance Officers Association*.

GIS: See *Geographical Information System*.

GISCPA: See *Geographic Information System Cooperative Project Agreement*.

Government Services Division: One of the two Divisions of LCOG containing Transportation, Planning, GIS, Metro TV, Legal Services, Telecommunications, and Grant Writing.

Government Finance Officers Association (GFOA): A professional association of approximately 19,000 state, provincial, and local government finance officers in the United States and Canada.

Grant: A contribution of assets by one entity to another. Grants are generally designated for a specific expenditure or project.

Grant Writing and Resource Development Program: Staff seeks and develops new resource opportunities for LCOG and member agencies. Grant identification, writing, and submission as well as grant administration are the primary activities.

ICAP: See *Indirect Cost Allocation Plan*.

IGA: See *Intergovernmental Agreement*.

Indirect Charges: Indirect costs are costs that cannot be charged as direct costs to a program. LCOG prepares an annual Indirect Cost Allocation Plan (ICAP) and submits the proposal to 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.

Indirect Cost Allocation Plan (ICAP): A document prepared each fiscal year that identifies costs for central services and assigns them to operating units based on the best estimate of use or benefit received. The plan is used in preparing the annual budget to determine the amount of Internal Transfers for the Central Service funds. After adoption of the budget, the plan is sent to ODOT for approval.

GLOSSARY, Continued

Indirect Costs: The central overhead costs (i.e., payroll, accounts payable, human resources, legal counsel) necessary for the operation of a department or execution of a grant and not directly attributable to a specific function or grant. These costs are computed and charged to the appropriate department or grant based on the Indirect Cost Allocation Plan (ICAP).

Information Services (IS): Information Services includes staff that serve the entire organization and does not include IS staff directly assigned to a grant, contract or other billable projects.

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

Intergovernmental Agreement (IGA): A signed agreement between two or more units of government, often approved by governing bodies, that provides for the exchange of goods or services between the governments.

Internal Transfer: Also called Interfund Transfer. An amount of money distributed from one fund to finance activities in another fund. The most common types of internal transfers are for central services, payment for specific services performed, or for general financial support.

IS: See *Information Services*.

Lane Economic Committee: An advisory committee to the LCOG Board, they meet monthly to discuss the direction and scope of LCOG's economic development program.

Lane Transit District (LTD): A public agency that provides public transportation in Lane County, Oregon. The transit district serves the Eugene and Springfield metropolitan areas, including the neighboring cities of Coburg, Junction City, Creswell, Cottage Grove, Veneta, and Lowell. All buses are wheelchair accessible and equipped with bike racks. RideSource is a curb-to-curb service for riders with disabilities meeting certain eligibility requirements.

LEC: See *Lane Economic Committee*.

Legal Services Program: LCOG attorneys serve as hearings officials for land use, animal regulation, and other quasi-judicial issues. LCOG also provides city attorney services and assistance with cable franchise administration. In addition, LCOG provides ordinance development and ordinance administration assistance to several cities throughout Oregon for telecommunications business licensing fees. Staff has specialized skills and experience in the development and revision of land use code.

Licensing and Monitoring: Adult foster homes in Oregon are inspected and licensed for as long as the licensee stays in business. If there is a complaint about the care provided to the residents, or condition of the facility itself, staff from the Oregon DHS, APD, or the AAA office will investigate.

Living Well Program: An evidence-based practice that helps people with chronic conditions effectively manage their lifestyle to maintain health and independence. Using a combination of Older Americans Act funds, state grant funds, and local support from trillium, S&DS coordinates and trains volunteers to lead the workshops in accordance with the standards of practice set by Stanford University.

Line Item: An individual object of expenditure.

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

GLOSSARY, Continued

Long Term Care Services: Provides assistance to seniors and adults with disabilities with activities of daily living including assisting the consumer with employing a Home Care Worker and the Case Manager coordinating other services and supports.

LTD: See *Lane Transit District*.

Materials and Services: A major expenditure category that includes contractual and other services, materials, supplies, and other expenses ranging from office supplies to telephones to travel.

Meals on Wheels: Program where volunteers deliver lunches and safety checks for home-bound older individuals.

Medicaid: See *Title XIX*.

Metropolitan Planning Organization (MPO): Federal highway and transit statutes require, as a condition for spending federal highway or transit funds in urbanized areas, the designation of MPOs, which have responsibility for planning, programming, and coordination of federal highway and transit investments. ODOT provides financial assistance to assist MPOs with required planning activities. MPOs assure that projects financed with FTA funds within the urbanized areas are included in the Metropolitan Transportation Improvement Program. LCOG is the Eugene/Springfield metropolitan area's federally designated MPO.

Metro TV: Metro TV is an in-house video production center that provides services for our members as well as 24 hour programming on Comcast channel 21. LCOG provides staff services necessary to operate the governmental channel of the metropolitan cable system. Metro TV cablecasts and encodes for the internet, regularly scheduled meetings of some council and committee meetings. Metro TV also produces special shows, special programming, training, and provides award-winning video production services.

Middle Mile Project: A partnership between LCOG, the City of Eugene, and EWEB to construct a publicly owned fiber network in Eugene.

Milo Mecham Willamette Internet Exchange (MMWIX): The fiber-optic hub located in the Park Place building owned and operated by LCOG.

MMWIX: See *Milo Mecham Willamette Internet Exchange*.

MPO: See *Metropolitan Planning Organization*.

Non-Exempt Employee: A non-exempt employee is entitled to overtime pay through the Fair Labor Standards Act (FLSA). Employers are required to pay time and a half the employee's regular rate of pay when they work more than 40 hours in a given pay week. Most employees must be paid the federal minimum wage for regular time and at least time and a half for any hours worked over the standard 40.

OAA: Older Americans Act; See *Title III*.

ODOT: See *Oregon Department of Transportation*.

OMB Circular A87: U S Office of Management and Budget guidance for Indirect Costs for state and local, and Indian Tribal governments.

Older Americans Act (OAA): See *Title III*.

GLOSSARY, Continued

Operations Contingency Account: Reserve set by Board policy requiring the account to be funded at a level reflecting one quarterly mortgage payment and two month's salary of non-federal, non-state, and non-grant supported personnel.

OPI: See *Oregon Project Independence Program*.

Options Counseling: Services provided through ADRC to all seniors and people with disabilities (18 and over) to help them plan for their long-term care needs by connecting people to community resources and setting up action plans to address individual's needs. Services also include volunteers who provide direct in-home services such as minor housekeeping, grocery shopping, running errands, money management, meal preparation, and transportation.

Oregon Department of Transportation (ODOT): A department of the Oregon state government responsible for systems and transportation. ODOT also serves as LCOG's agency for the purposes of approving the ICAP.

Oregon Money Management Program: Provides free assistance to adults, age 18 and over, with personal money management tasks through specially trained and certified volunteers. Program services are personalized, confidential and safe.

Oregon Project Independence Program (OPI): Oregon Project Independence is a State-funded program directed towards helping people remain in their own home for as long as possible. The intent is to offer a lower cost alternative to more costly funded programs such as Medicaid, delaying or preventing the need for public assistance. Recipients currently include people over the age of 60 who need some assistance with daily activities, such as bathing, dressing or walking. In 2005, the Oregon State Legislature approved expanding services to people between the ages of 18 and 59 with a physical disability.

PAN: See *Public Area Network*.

Park Place Building: Building located at 859 Willamette Street, Eugene, Oregon, and owned by LCOG. It houses LCOG's Government Services Division and Administrative Services unit. The building also has leased space.

Pass-through: Resources given by one government or organization to another with a requirement that it be given to a third government or organization.

PEARLS: An evidence-based program for older adults with mild depression. Sessions are offered in the person's home.

PERS: See *Public Employees Retirement System*.

Personal Services: Salary and fringe costs for staff.

Position: A budgeted authorization for employment, which can be full-time or part-time. One position may be budgeted as any fraction of an FTE but cannot be budgeted in excess of one FTE.

Program: Defined as either a group of related projects managed in a coordinated way or a distinct set of offerings targeted at a specific audience to yield a specific outcome (such as the Regional Lane Information Database (RLID) program). Multiple programs can roll up to a budget program. Programs are based upon outcomes of offerings, target audience, and delivery method, and do not have a defined life.

GLOSSARY, Continued

Project: A temporary endeavor to create a unique work product, service or result.

PSCC: See *Public Safety Coordinating Council*.

Public Area Network (PAN): This consortium is a partnership between participating public entities to dramatically improve the bandwidth for all agencies, through agreements to share certain fiber optic assets and transmission facilities.

Public Employees Retirement System (PERS): The retirement benefit package offered by most public jurisdictions in the state.

Public Safety Coordinating Council (PSCC): a regional advisory council for the Board of County Commissioners is charged with ensuring every effort is taken to effectively use resources to prevent crime, reduce crime, and increase the sense of safety within our communities.

Quality Assurance: A program for the systematic monitoring and evaluation of the various aspects of a project, service, or facility to ensure that standards of quality are being met.

Rapid Process Improvement: An accelerated exercise in identifying, analyzing and improving upon existing business processes within an organization for optimization and to meet standards of quality.

Region: The area inside LCOG's boundary which is Lane County.

Regional Fiber Consortium: A public entity whose members include cities, counties, or other public entities allowed under the statute and whose purpose is to improve broadband opportunities for all residents, businesses, and governments in the four county area of Coos, Douglas, Klamath, and Lane Counties.

Regional Intelligent Transportation Systems: The application of advanced sensor, computer, electronics, and communication technologies and management strategies to improve the safety and efficiency of the surface transportation system.

Regional Land Information Database (RLID): LCOG's computerized mapping system, which has the capability to apply demographic, topographic, land-use, infrastructure, and other data and information in map form.

Regional Land Information Database (RLID) Services Program: LCOG has coordinated and maintained the regional geographic information system for over 35 years and RLID since 1999. This county-wide project, through which a shared multi-agency Geographic Information System (GIS) is developed and maintained, is partially funded through an annual Cooperative Project Agreement among the Cities of Eugene and Springfield, Lane County, LCOG, and EWEB. The RLID system supports an extensive integrated database of shared land records created by local governments and tools for analyzing, mapping, and reporting the information.

Regional Technology Services Program: LCOG provides information systems services for numerous agencies for regional information services including computer support, network services, network security, web services, data base development and maintenance, the RLID/GIS system and a regional telecommunications system.

Regional Transportation Plan (RTP): The plan required by the federal government in order to receive federal transportation funds that includes regional transportation policies and goals as well as a list of major transportation projects contemplated for a six-year period. This plan must be approved by the policy advisory committee on transportation for the Metropolitan Planning Organization (MPO). See also *Metropolitan Planning Organization (MPO)*.

GLOSSARY, Continued

Requirements: Total budgeted expenditures (including contingency) plus the amount of unappropriated balance.

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

Reserves-Undesignated: Resources that will be carried over from the prior year that is available for any expenditure requirement.

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

Revenue: Assets earned or received by a LCOG fund during a fiscal year.

Revised Budget: A change to an adopted budget that is undertaken during the fiscal year a budget is in effect, as defined by Oregon local budget law. A revised or supplemental budget is required to create a new fund or appropriation category or to increase appropriation authority.

RLID: See *Regional Land Information Database*.

RTP: See *Regional Transportation Plan*.

S&DS: See *Senior and Disability Services*.

Safe Lane Coalition Program: A program coordinated by the MPO and Lane County, with support from the Oregon Department of Transportation. This program focuses on reducing fatal and severe crashes in our region through education, outreach, and enforcement efforts.

Schaefer's Building: Building located at 1015 Willamette Street, Eugene, Oregon. LCOG leases the space to house the S&DS Division.

SEIU: See *Service Employees International Union*.

Senior and Disability Services (S&DS): Under contract with the Oregon Department of Human Services (DHS), S&DS administers the State's long-term care, medical assistance / SNAP (Formally Food Stamps) programs, and protective services for people age 65 and older and adults with physical disabilities (18 to 64 years) in Lane County. Additionally, S&DS licenses and monitors adult foster homes that serve older adults and people with physical disabilities in Lane County.

Senior Connections: This program provides an access point in several Lane County communities for older adults and their families with questions about available resources. S&DS Senior Connections offices are located in Creswell, Cottage Grove, Eugene, Florence, Junction City, Oakridge, and Veneta.

GLOSSARY, Continued

Senior Meals Program: The Senior Meals Program consists of two components: Group Dining (Café 60) and Meals on Wheels. Group dining occurs at one of eleven sites and Meals on Wheels are delivered meals. S&DS contracts with Food for Lane County to deliver a portion of the meals within the Eugene metropolitan area. S&DS' Meals on Wheels Program delivers all of the meals in Springfield and throughout the rest of the county. Most program participants are not charged for meals, but are encouraged to donate what they can to help cover the cost of each meal. Some participants who are not eligible for a subsidized meal are charged for the full cost of service under a private pay program that operates in tandem with the publicly financed program. The number of subsidized meals is capped at the number that can be funded with readily available funds, and a separate, parallel private pay Meals on Wheels program is available for those on the waiting list for subsidized meals or who are not eligible for the subsidized meals. The Senior Meals Program is funded by a variety of sources, including the Older Americans Act, the U.S. Department of Agriculture, Medicaid, Oregon Project Independence, Lane County's Human Services Program, participants' donations for meals, and community fundraising. Each year, the Meals Program actively solicits charitable private donations to supplement public sources of funds for these services. Some fundraising is done in conjunction with Food for Lane County, other fundraising is done by the Senior Meals Program directly.

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

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 (Business Loans Program).

Service Employees International Union (SEIU): One of two collective bargaining units in LCOG. SEIU Local 503 represents non-supervisory employees in the S&DS Division of LCOG in such employment matters as, but not limited to, the following: wages, hours, fringe benefits, vacation benefits, grievance procedures, terms, and other working conditions.

SNAP: See *Supplemental Nutrition Assistance Program*.

Special Revenue Fund: Resources are restricted to expenditures for specific purposes, generally in support of the department or Division that manages the fund. For LCOG these funds account for revenues from specific sources that include federal grants, state grants, and various local grants and contracts revenue. The direct service areas that are accounted for in the special revenue funds are: Government Services and Senior and Disability Services. LCOG's Special Revenue Fund has 48 managerial funds.

Supplemental Nutrition Assistance Program (SNAP): A federal program that provides nutrition benefits to supplement the food budget of needy families so they can purchase healthy food and move towards self-sufficiency.

Telecommunications Program: This program includes the Management, Planning, Operations, Projects, and Reserve. LCOG operates and maintains a regional telephone system consortium, providing basic and advanced telephone services to participating members.

Telly Award: Award honoring the best in TV and Cable, Digital and Streaming, and Non-Broadcast Productions. On average, the Telly Awards receives over 13,000 entries yearly from all 50 states and 5 continents.

Title III: The Older Americans Act (OAA), originally enacted in 1965, supports a range of home and community-based services, such as meals-on-wheels and other nutrition programs, in-home services, transportation, legal services, elder abuse prevention, and caregivers support.

GLOSSARY, Continued

Title XIX: The federal Medicaid program, established in 1965 as Title XIX of the Social Security Act, which is administered by the states to provide funds to low-asset individuals and their service providers for health care services.

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.

Transportation Coordination Program: S&DS contracts with Lane Transit District's RideSource program to provide eligibility assessments for para-transit riders. Para-transit is defined as an alternative mode of flexible passenger transportation that does not follow fixed routes or schedules. Additionally, RideSource has contracted with the Senior Connections program to provide transportation assessments and coordination for Medicaid recipients. These services are key components of the comprehensive human services transportation plan for Lane County.

Transportation Program: LCOG coordinates regional transportation planning as the designated Metropolitan Planning Organization (MPO) for the Eugene-Springfield metropolitan area. The MPO program is a cooperative planning effort with the cities of Eugene, Springfield and Coburg, Lane County, Lane Transit District, and the Oregon Department of Transportation. In addition to supporting the functions of the MPO and LaneACT, LCOG Transportation staff provides transportation analyses and planning for certain State highway corridors within Lane County under contracts with ODOT and provides transportation planning assistance and develops transportation system plans for municipalities under contracts with local jurisdictions.

Urban and Regional Planning Program: LCOG provides contract planning assistance to cities throughout the region as well as "overflow" and specialized planning services.

USDA: See *US Department of Agriculture*.

US Department of Agriculture: The U.S. federal executive department responsible for developing and executing federal laws related to farming, forestry and food. USDA provides leadership on food, agriculture, natural resources, rural development, nutrition, public policy and effective management.