



FY22

ADOPTED BUDGET

**Lane Council of Governments
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For the Fiscal Year Ending June 30, 2022

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BUDGET TIMELINE

For the Fiscal Year Ending June 30, 2022

The FY22 Budget process, review and approval timeline is as follows:

12/8/20	LCOG Executive Committee establishes FY22 budget assumptions. LCOG Executive Committee Reviews FY22 Proposed member dues rates.
1/28/21	LCOG Board adopts FY22 Budget Process and Assumptions. LCOG Board approves FY22 member dues rates based on proposed schedule.
4/13/21	LCOG Board appoints Budget Committee members.
4/27/21	FY22 Proposed Budget document is delivered to LCOG Budget Committee.
5/11/21	LCOG Budget Committee Meeting to review, deliberate, and recommend FY22 Proposed Budget to the LCOG Board.
5/11/21	Executive Committee meeting to review, deliberate, and recommend FY22 Proposed Budget to the LCOG Board.
6/24/21	Public Hearing on Budget; Adoption of FY22 Proposed Budget by LCOG Board.

Budget Meetings

LCOG Budget Committee meetings are held virtually in 2021.

Contact Information

Lane Council of Governments
www.lcog.org
Finance Unit
(541) 682-3384
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READERS GUIDE

READERS GUIDE TO THE FY22 BUDGET

For the Fiscal Year Ending June 30, 2022

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, 2021 to June 30, 2022.

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

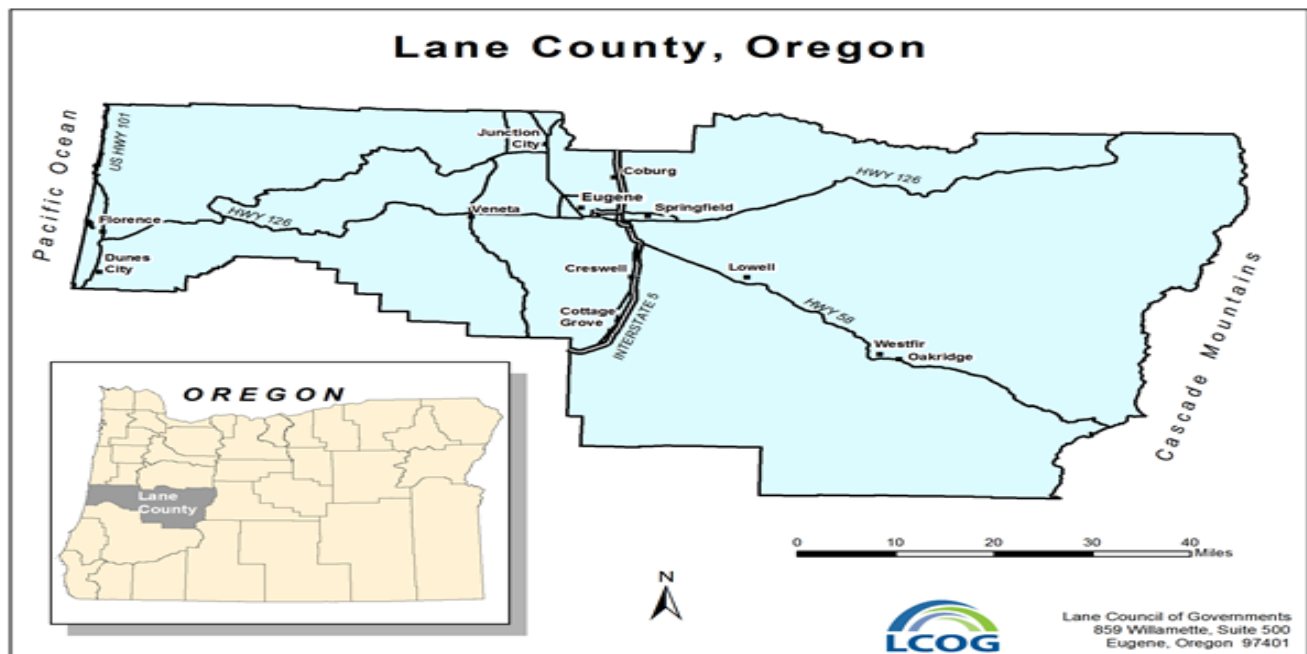
For the Fiscal Year Ending June 30, 2022

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 381,365. 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	

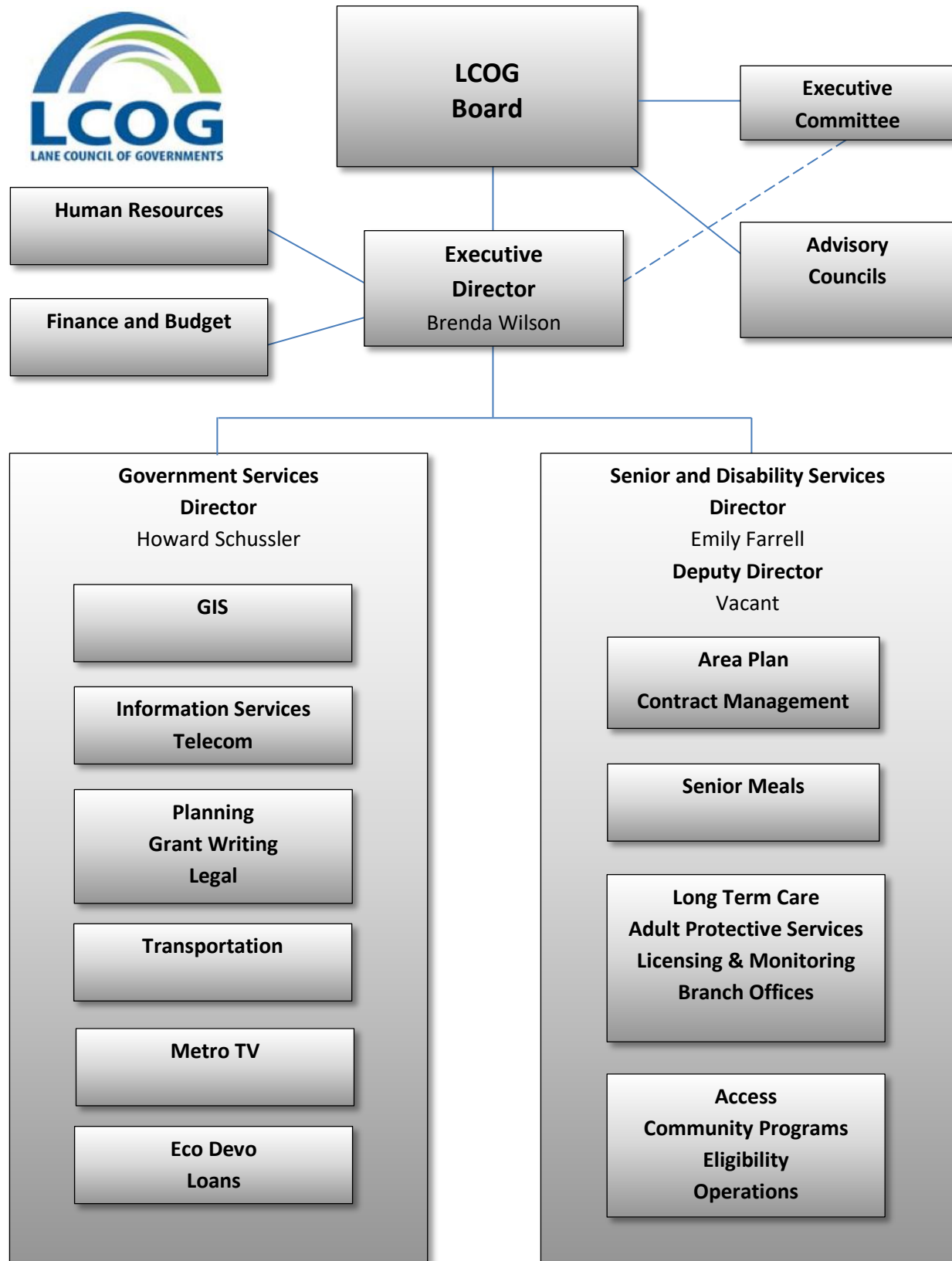
Our Mission

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 260 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, 2022

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

Bethel School District 52
Alan Laisure

Heceta Water District
Vacant

City of Coburg
Ray Smith

Junction City Rural Fire Protection District
Don Lighty

City of Cottage Grove
Jeff Gowing

Lane Community College
Lisa Fragala

City of Creswell
Amy Knudsen (#) (^)

Lane County
Heather Buch (#) (*)
Vice-Chair of the Board of Directors

City of Dunes City
Vacant

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

City of Eugene
Randy Groves (#) (*)

Lane Library District
Vacant

City of Florence
Vacant

McKenzie School District 68
Vacant

City of Junction City
John Gambee

Port of Siuslaw
Vacant

City of Lowell
Don Bennett

Rainbow Water District
James "Jim" McLaughlin

City of Oakridge
Kathy Holston

River Road Park & Recreation District
Vacant

City of Springfield
Leonard Stoehr

Siuslaw Library District
Susy Lacer

City of Veneta
Tom Cotter (#)

Siuslaw Valley Fire & Rescue District
Jim Langborg

City of Westfir
Matt Meske

South Lane School District 45J
Vacant

Creswell School District 40
Lacey Risdal

Springfield School District 19
Todd Mann

Emerald People's Utility District
Patti Chappel

Western Lane Ambulance District
Bob Sneddon

Eugene School District 4J
Mary Walston (#)
Chair of the Board of Directors

Willamalane Park & Recreation District
Greg James (#) (^)

Eugene Water & Electric Board
Sonya Carlson (#) (*) (^)

Non-Voting Member: Lane Transit District
Josh Skov

Fern Ridge Library District
Steve Brock

Non-Board Members of the Budget
Committee: Jessica Mumme

BUDGET MESSAGE

EXECUTIVE DIRECTOR'S BUDGET MESSAGE
For the Fiscal Year Ending June 30, 2022

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

This FY22 *Proposed Budget* represents my ninth year presenting the budget as your Executive Director. This proposed budget totals \$55,757,067 which is \$3,605,963 more than the FY21 *Adopted Budget*, but \$1,052,232 less than the FY21 *Revised Budget*. The FY22 *Proposed Budget* represents management's best current assessment of the obligations and financial capability of LCOG for the year that lies ahead.

A little over one year ago the first cases of COVID-19 were reported in the State of Oregon. On March 8, 2020, the Governor declared a state of emergency that continues to this day. Beyond its immediate financial impacts, the pandemic also touched every corner of our organization and required us to rethink how we provide services to the region. LCOG staff demonstrated remarkable resilience and creativity in adapting our processes to ensure high-quality service continued being delivered. Over the past year, our dedicated workforce has learned to work differently and found innovative ways to deliver services throughout the pandemic. I could not be more proud or more appreciative of our staff.

Over the past year, we have made certain expenditures that were essential to protecting and supporting our employees and those we serve. In many cases, we needed to pay up-front for costs that we are not sure will be fully reimbursed by the Federal Emergency Management Agency (FEMA). While we received additional emergency funds in FY21 in Senior and Disability Services, the state reduced our regular state funding allocation. In FY22, we expect to receive additional emergency funds which will allow us to hire more staff, however, any additional funds will be reflected in the FY22 *Revised Budget*. In addition, we expect to receive American Rescue Plan funds to alleviate some of the expenses we have incurred over the past year. Those funds will also be reflected in our FY22 *Revised Budget*.

The year ahead presents us with enormous challenges, because much is still unknown, but also provides us with tremendous opportunities. All of this will require hard work and difficult choices, yet I am certain that when we are done, LCOG will be stronger and more resilient.

SUMMARY OF THE BUDGET

The LCOG FY22 *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 each year before the budget is prepared. 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 FY22 *Proposed Budget* reflect an overall net increase of 6.9%, or \$3,605,963 more than FY21 *Adopted Budget* revenues. The following table compares FY22 *Proposed Revenues* to FY21 *Adopted Revenues* by source of revenue.

REVENUES	Federal and State	Local	Transfers In	Beginning Reserves	Total Budget
FY22 Proposed	\$ 30,399,590	\$ 7,669,880	\$ 4,976,355	\$ 12,711,242	\$ 55,757,067
FY21 Adopted	\$ 29,863,930	\$ 9,184,695	\$ 4,153,209	\$ 8,949,270	\$ 52,151,104
Dollar Change	\$ 535,660	\$ (1,514,815)	\$ 823,146	\$ 3,761,972	\$ 3,605,963
Percent Change	1.8%	-16.5%	19.8%	42.0%	6.9%

EXECUTIVE DIRECTOR'S BUDGET MESSAGE, Continued

Federal and State Revenues are projected to increase by a net \$535,660 over the FY21 *Adopted Budget* including \$1.7 million in federal funds for the Metropolitan Planning Organization (MPO), \$1.08 million in state funds for our Link Lane transit service, \$1.2 million in federal Pass Thru to MPO partner projects; \$525,000 in federal and state funding for Transportation Projects, \$550,000 in Economic Development Agency (EDA) loan funds, and \$90,000 in state Oregon Emergency Management funds. These increases are offset by a \$589,642 decrease in our state allocation for Senior and Disability Services.

Local Revenues are expected to decrease by a net \$1,514,815, or 16.5% compared to the FY21 *Adopted Budget*, primarily due to reclassing \$200,000 in Local Revenue to Federal Funds for Pass Thru and conservative budgeting in Government Services. Although we expect to see a slight overall increase in Senior Meals fundraising even with a reduction of \$40,000 because FY21 included Community Development Block Grant (CDBG) funding and because in FY21 we received a \$165,000 one-time donation.

Transfers In are internal interfund transfers and match Transfers Out. While the net increase of \$823,146 amount is 19.8% more than in the FY21 *Adopted Budget*, the FY22 increase in Transfers In over the FY21 *Revised Budget* is only \$634,021. The net increase is due to a \$57,274 reclass from Local Revenue to Transfers In in LGDC; an increase of \$417,890 in transfers to Transportation Administration from Transportation Operations and Projects; increases in transfers from Title XIX – Type B Funds to Older American Act programs like Senior Connections and Options Counseling to keep up with increased demand for services; and \$92,544 in administrative costs from the new EDA Loan funds, which we transfer out of the loan fund into an administration fund to cover the cost of administering the loan fund.

We expect Beginning Reserves to be 42.0% higher than FY21, due to expected increases of Ending Fund Balances at the close of FY21, including an increase of \$98,793 for excess revenue in the General Fund; in Government Services by a net increase of \$150,047 primarily due to increased federal funding in Transportation; with a significant increase in Senior and Disability Services of \$3,636,433 due to the unanticipated COVID-19 funding and more Senior Meals fundraising dollars than expected. Enterprise Funds is expected to increase \$1,305,500 due primarily to fewer than expected loans being disbursed and the new EDA loan funds (\$590,000).

Expenditures

The FY22 *Proposed Budget* reflects an expenditure increase of a net 6.9% or \$3,605,963. This increase matches the increase in revenues as noted previously. The following table provides a comparison between the FY22 *Proposed Budget* and the FY21 *Adopted Budget* by expense type:

EXPENDITURES	Personal Services	Materials & Services	Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY22 Proposed	\$ 28,198,368	\$ 8,935,989	\$ 189,000	\$ 1,892,875	\$ 481,507	\$ 4,976,355	\$ 11,082,973	\$ 55,757,067
FY21 Adopted	\$ 27,307,523	\$ 7,235,524	\$ 24,000	\$ 4,629,719	\$ 481,827	\$ 4,153,209	\$ 8,319,302	\$ 52,151,104
Dollar Change	\$ 890,845	\$ 1,700,465	\$ 165,000	\$ (2,736,844)	\$ (320)	\$ 823,146	\$ 2,763,671	\$ 3,605,963
Percent Change	3.3%	23.5%	687.5%	-59.1%	-0.1%	19.8%	33.2%	6.9%

Personal Services is LCOG's largest expenditure, with the overall net increase for FY22 proposed at \$890,845 or a 3.3% net increase over the FY21 *Adopted Budget* and represents expected increases in compensation and benefits. While the increase in FTE is 10.91, the FY22 *Proposed Budget* FTE is only 4.84 over the FY21 *Revised Budget*. This increase is attributed to the addition of a .75 FTE Human Resources Analyst; 1.0 FTE Help Desk staff; moving a 1.0 FTE Building Maintenance staff to Central Services from direct billing; additional staff in Planning; and .75 FTE in Business Loans to help administer the new EDA Loan Fund.

EXECUTIVE DIRECTOR'S BUDGET MESSAGE, Continued

We are proposing a 23.5% net increase in Materials and Services of \$1,700,465, which includes \$136,550 for RLID redesign, \$1.2 million in federal Pass Thru funds to MPO partner projects, a reclassification of \$160,000 in Telecom Operational expenses, \$47,000 for equipment for the WIX, \$68,500 in Pass Thru contract services for an EWEB project; and increases of \$117,000 in Contract Services for Transportation and \$77,000 for Link Lane.

The 687.5% net increase of \$165,000 in Capital Outlay includes \$160,000 for the purchase of two Senior Meals food delivery vehicles and \$5,000 for kitchen equipment. The delivery vehicles are being funded with Senior Meals fundraising dollars.

The 59.1% decrease in Services By Others of \$2,736,844 is primarily due to \$1.2 million in contractor services for the MMWIX and \$1.3 million for Link Lane buses in FY21 being one-time funds. The remaining decrease is due to reduced costs and reclassification of expenses for the Telecom system.

A 0.1% net increase in Debt Service is to reflect actuals.

Transfers Out always match Transfers In and is explained under the Revenue Section, above.

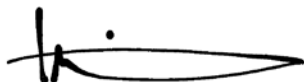
The 33.2% increase in Ending Reserves of \$2,763,671 is due in part to higher-than-expected Beginning Fund balances (explained under the Revenue Section, above); and includes an expected increase in Ending Fund Balance in the General Fund of \$40,052; increased Transportation funds (\$971,741) being carried over that cannot be spent in one year; increased reserves in Community Safety Fund (\$100,195) and Metro TV (\$85,584); a slight increase in S&DS (\$259,684); and an increase of \$1.14 million in EDA loan funds in the Enterprise Funds.

Once again, 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, we have continued to manage these costs responsibly. Indirect rates have increased slightly in FY22 because of the addition of a part-time Human Resources Analyst and Help Desk staff and moving a building management position costs from Senior and Disability Services to Central Services to properly account for those costs. For more information on Indirect costs, see page 43 in the Supplemental Information Section.

I believe this FY22 *Proposed Budget* sets a responsible course for the organization as we navigate the COVID-19 crises. LCOG remains financially healthy, with strong reserves and committed staff who are willing to be flexible and innovative, helping us address financial challenges proactively and with a long-term perspective. I have done my best to build a budget that represents a continued high level of fiscal responsibility and greater levels of accountability and transparency; and I will do my best to lead LCOG as we continue to be nimble and innovative to provide service to our members, partners, and the citizens of Lane County in FY22.

Once again, you should know how proud and inspired I am of our more than 260 employees. They have weathered this pandemic with strength and fortitude. I also want to thank Board Chair Mary Walston and Vice-Chair Heather Buch, our Board of Directors, our Budget Committee, and our senior managers for the exceptional leadership they have shown under the most difficult of circumstances - we are stronger together.

Respectfully submitted,



Brendalee S. Wilson
Executive Director

FINANCIAL SECTION

ALL FUNDS

LCOG'S FUNDING BREAKDOWN

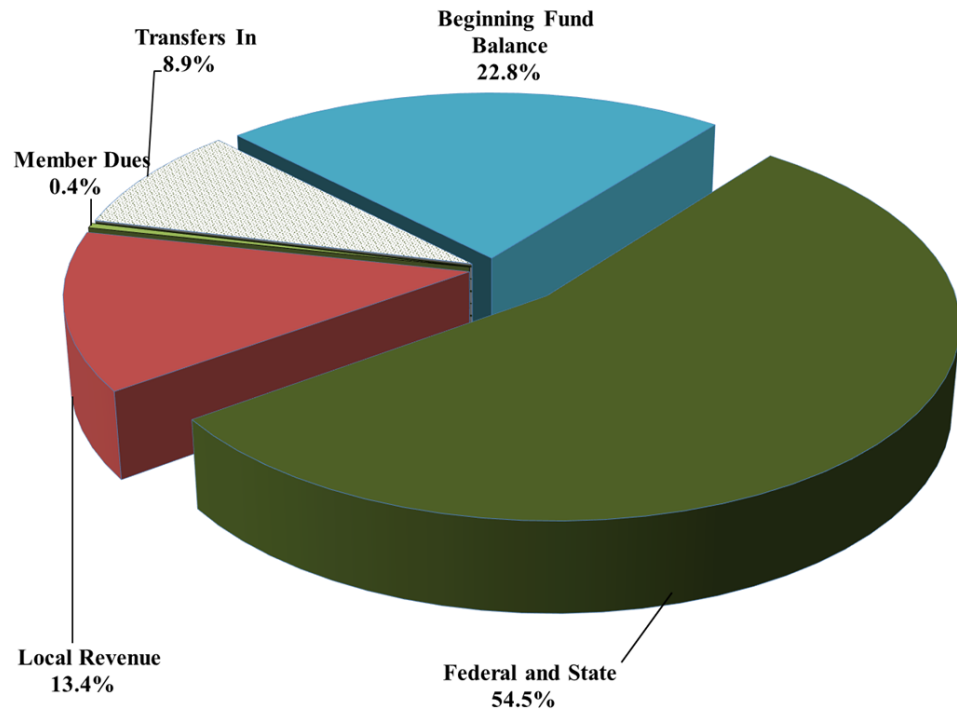
For the Fiscal Year Ending June 30, 2022

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: 1.2%; Special Revenue Fund: 88.3%; Enterprise Fund: 10.5%.

FY22 Proposed Resources:
\$55,757,067

Federal and State \$30,399,590
Local Revenue \$7,445,952
Member Dues \$223,928
Transfers In \$4,976,355
Beginning Fund Balance
\$12,711,242



Federal and State – 54.5%
Revenue from federal and/or state grants and contracts and includes Transportation, S&DS Long-Term Care, and Business Financing.

Local Revenue – 13.4%
Revenue from local contracts, interest, donations, and sales of products.

Local Revenue, Member Dues – 0.4%
Dues paid by 34 of LCOG's 35 members (LTD does not pay dues).

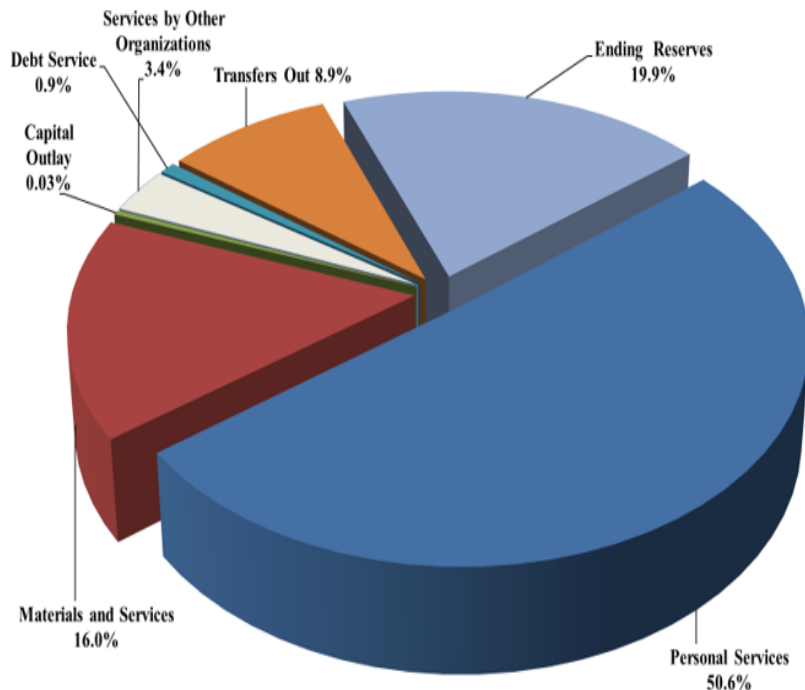
Internal Transfers – 8.9%
Internal Transfers appear as both a resource to the receiving fund and a requirement for the transferring fund in the budget.

Beginning Reserves – 22.8%
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.



FY22 Proposed Requirements:
\$55,757,067

Personal Services \$28,198,368
Materials and Services \$8,935,989
Capital Outlay \$189,000
Services by Other Organizations \$1,892,875
Debt Service \$481,507
Transfers Out \$4,976,355
Ending Reserves \$11,082,973

Personal Services – 50.6%

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

Materials and Services – 16.0%

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

Capital Outlay – 0.3%

These funds provide for major capital improvements.

Services by Other Organizations – 3.4%

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

Debt Service – 0.9%

Debt service provides for payments on loans.

Transfers Out – 8.9%

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

Ending Reserves – 19.9%

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 COMPARED TO BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2022

FTE	218.29	248.18	253.31	259.38	264.22
	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Proposed
Resources:					
Federal and State	\$ 22,801,149	\$ 28,083,339	\$ 29,863,930	\$ 29,903,347	\$ 30,399,590
Local Revenue	\$ 8,239,395	\$ 9,113,907	\$ 8,964,695	\$ 9,374,462	\$ 7,445,952
Local Revenue - Member Dues	\$ 218,778	\$ 231,203	\$ 220,000	\$ 232,977	\$ 223,928
Transfers In	\$ 4,724,990	\$ 4,841,527	\$ 4,153,209	\$ 4,342,334	\$ 4,976,355
Beginning Reserves	\$ 9,434,533	\$ 9,611,177	\$ 8,949,270	\$ 12,956,179	\$ 12,711,242
Total Resources	<u>\$ 45,418,845</u>	<u>\$ 51,881,153</u>	<u>\$ 52,151,104</u>	<u>\$ 56,809,299</u>	<u>\$ 55,757,067</u>
Requirements:					
Personal Services*	\$ 21,022,552	\$ 22,839,276	\$ 27,307,523	\$ 27,392,403	\$ 28,198,368
Materials and Services*	\$ 6,567,470	\$ 8,831,314	\$ 7,235,524	\$ 7,166,996	\$ 8,935,989
Capital Outlay	\$ 562,313	\$ 607,272	\$ 24,000	\$ 49,000	\$ 189,000
Services by Other Organizations	\$ 2,336,935	\$ 2,360,832	\$ 4,629,719	\$ 4,666,765	\$ 1,892,875
Debt Service	\$ 545,182	\$ 481,499	\$ 481,827	\$ 481,726	\$ 481,507
Transfers Out	\$ 4,724,989	\$ 4,841,527	\$ 4,153,209	\$ 4,342,334	\$ 4,976,355
Ending Reserves	\$ 9,659,404	\$ 11,919,433	\$ 8,319,302	\$ 12,710,075	\$ 11,082,973
Total Requirements	<u>\$ 45,418,845</u>	<u>\$ 51,881,153</u>	<u>\$ 52,151,104</u>	<u>\$ 56,809,299</u>	<u>\$ 55,757,067</u>

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	\$ 1,190,827	\$ 1,136,706	\$ 664,893	\$ 886,634	\$ 694,980
Government Services	\$ 11,214,561	\$ 10,842,379	\$ 12,669,300	\$ 13,002,036	\$ 13,524,400
Senior and Disability Services	\$ 29,326,576	\$ 35,137,679	\$ 34,730,012	\$ 37,311,411	\$ 35,705,639
Business Services	\$ 3,686,881	\$ 4,764,389	\$ 4,086,899	\$ 5,609,218	\$ 5,832,048
Total All Services	<u>\$ 45,418,845</u>	<u>\$ 51,881,153</u>	<u>\$ 52,151,104</u>	<u>\$ 56,809,299</u>	<u>\$ 55,757,067</u>
Indirect (Overhead)	\$ 2,683,387	\$ 2,899,808	\$ 3,502,225	\$ 3,507,297	\$ 3,759,000

*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 (page 45).

**ALL ORGANIZATIONAL FUNDS
FY22 PROPOSED BUDGET COMPARED TO
FY21 ADOPTED AND REVISED BUDGETS
SCHEDULE OF RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2022**

	FY21 Adopted	FY21 Revised	FY22 Proposed	FY21 Revised vs. FY22 Proposed Difference
Resources:				
Federal and State	\$ 29,863,930	\$ 29,903,347	\$ 30,399,590	\$ 496,243
Local Revenue	\$ 8,964,695	\$ 9,374,462	\$ 7,445,952	\$ (1,928,510)
Local Revenue - Member Dues	\$ 220,000	\$ 232,977	\$ 223,928	\$ (9,049)
Transfers In	\$ 4,153,209	\$ 4,342,334	\$ 4,976,355	\$ 634,021
Beginning Reserves	\$ 8,949,270	\$ 12,956,179	\$ 12,711,242	\$ (244,937)
Total Resources	\$ 52,151,104	\$ 56,809,299	\$ 55,757,067	\$ (1,052,232)
Requirements:				
Personal Services*	\$ 27,307,523	\$ 27,392,403	\$ 28,198,368	\$ 805,965
Materials and Services*	\$ 7,235,524	\$ 7,166,996	\$ 8,935,989	\$ 1,768,993
Capital Outlay	\$ 24,000	\$ 49,000	\$ 189,000	\$ 140,000
Services by Other Organizations	\$ 4,629,719	\$ 4,666,765	\$ 1,892,875	\$ (2,773,890)
Debt Service	\$ 481,827	\$ 481,726	\$ 481,507	\$ (219)
Transfers Out	\$ 4,153,209	\$ 4,342,334	\$ 4,976,355	\$ 634,021
Reserves	\$ 8,319,302	\$ 12,710,075	\$ 11,082,973	\$ (1,627,102)
Total Requirements	\$ 52,151,104	\$ 56,809,299	\$ 55,757,067	\$ (1,052,232)
FTE by Service Area:				
Administration	16.61	13.51	18.95	5.44
Government Services	29.82	29.78	31.37	1.59
Senior and Disability Services	205.82	215.07	212.00	(3.07)
Business Services	1.06	1.02	1.90	0.88
Total FTE	253.31	259.38	264.22	4.84

*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	\$ 3,502,225	\$ 3,759,000	\$ 256,775
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GENERAL FUND

**GENERAL FUND – ADMINISTRATION SERVICES
WORK PROGRAM BUDGET
For the Fiscal Year Ending June 30, 2022**

Budget for Funds in this Service Area

General Fund - LCOG Operating	\$681,980
General Fund - Member Support Services	\$13,000
Total:	\$694,980

Total FTE:

LCOG Operating	0.75	FTE
Member Support Services	0.00	FTE
Total:	0.75	FTE

Service Areas funded by General Fund: **LCOG Operating
Member Support Services**

*For information on Indirect, please see information beginning on page 43.

LCOG OPERATING

Service Budget: \$681,980
Service Funds: General Fund - LCOG Operating
FTE: 0.75 (.35 FTE Executive Director; .40 FTE Government Services Division Director)

Description

Financing for the tasks described in this section is provided through the agency's General Fund, which is supported in part by the dues paid by member agencies. LCOG's Executive Director provides organizational support, professional counsel, and policy recommendations to the Lane Council of Governments' Board of Directors, Executive Committee, Budget Committee, and Audit Committee. The Executive Director and Government Services Division Director provide information and other support services to LCOG members.

MEMBER SUPPORT SERVICES

Service Budget: \$13,000
Service Funds: General Fund - Member Support Services
FTE: 0.00

Description

LCOG Members pay annual membership dues. Level 2 members receive 12 hours of member services each year. Tasks in this section are provided when members request services. The cost of services depends on the specific service requested. At the time of budget development there is no way to identify what services will be requested or which staff will be needed to provide the services. In that FTE/staff are already budgeted in the FTE's home fund, no FTE are associated with this fund.

GENERAL FUND – SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2022

FTE	1.25	1.00	0.89	1.00	0.75
	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Proposed
Resources:					
Local Revenue - Member dues	\$ 218,778	\$ 231,203	\$ 220,000	\$ 232,977	\$ 223,928
Local Revenue - Other Sources	\$ 28,230	\$ 55,344	\$ 53,344	\$ 137,354	\$ 45,482
Local Revenue - Overhead Carryforward	\$ 281,810	\$ -	\$ -	\$ -	\$ -
Transfers In - Member Support Services	\$ 4,580	\$ 3,580	\$ 13,000	\$ 13,000	\$ 13,000
Transfers In - from Direct Subfunds	\$ 147,156	\$ -	\$ -	\$ 30,000	\$ 10,000
Beginning Reserves	\$ 510,273	\$ 846,579	\$ 378,549	\$ 473,303	\$ 402,570
Total Resources	<u>\$ 1,190,827</u>	<u>\$ 1,136,706</u>	<u>\$ 664,893</u>	<u>\$ 886,634</u>	<u>\$ 694,980</u>
Requirements:					
Personal Services	\$ 270,984	\$ 254,722	\$ 218,570	\$ 304,690	\$ 211,817
Materials and Services	\$ 148,727	\$ 161,210	\$ 128,046	\$ 150,832	\$ 67,560
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 7,499	\$ 284,570	\$ 14,500	\$ 23,262	\$ 71,774
Ending Reserves - Contingencies	\$ 763,617	\$ 436,204	\$ 303,777	\$ 407,850	\$ 343,829
Total Requirements	<u>\$ 1,190,827</u>	<u>\$ 1,136,706</u>	<u>\$ 664,893</u>	<u>\$ 886,634</u>	<u>\$ 694,980</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.

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, 2022**

FTE	1.25	1.25	0.89	0.95	0.75
	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Proposed
Resources:					
Local Revenue - Member Dues	\$ 218,778	\$ 231,203	\$ 220,000	\$ 232,977	\$ 223,928
Local Revenue - Other Sources	\$ 28,230	\$ 55,344	\$ 53,344	\$ 137,354 (a)	\$ 45,482
Local Revenue - Overhead Carryforward	\$ 281,810	\$ -	\$ -	\$ -	\$ -
Transfers In - From Direct Subfunds	\$ 147,156	\$ -	\$ -	\$ 30,000	\$ 10,000 (b)
Beginning Reserves	\$ 510,273	\$ 846,579	\$ 378,549	\$ 473,303	\$ 402,570
Total Resources	\$ 1,186,247	\$ 1,133,126	\$ 651,893	\$ 873,634	\$ 681,980
Requirements:					
Personal Services	\$ 267,967	\$ 254,722	\$ 213,470	\$ 299,590	\$ 205,517
Materials and Services	\$ 148,623	\$ 161,210	\$ 121,646	\$ 144,432	\$ 62,360 (c)
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Overhead Support to Indirect	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out - to Member Support Services	\$ 6,040	\$ 3,580	\$ 13,000	\$ 13,000	\$ 13,000
Transfers Out - to Direct subfunds	\$ -	\$ 277,410	\$ -	\$ 14,042	\$ 57,274 (c)
Ending Reserves	\$ 763,617	\$ 436,204	\$ 303,777	\$ 402,570	\$ 343,829 (d)
Total Requirements	\$ 1,186,247	\$ 1,133,126	\$ 651,893	\$ 873,634	\$ 681,980

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

Notes:

(a) Includes \$73,006 in Indirect Ending Fund Balance.

(b) Excess Enterprise Fund Revenue.

(c) Reclassed Expense from Materials and Services to Transfer Out for member share of GISCOPA for more transparency.

(d) Includes \$311,418 in Operational Capital Contingency Fund - amount is set by formula; \$30,000 insurance reserve for deductibles.

GENERAL FUND DETAIL – MEMBER SUPPORT SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2022

	<u>FY19 Actual</u>	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY21 Revised</u>	<u>FY22 Proposed</u>
Resources:					
Transfers In - Member Services	\$ 4,580	\$ 3,580	\$ 13,000	\$ 11,000	\$ 13,000 (a)
Total Resources	<u>\$ 4,580</u>	<u>\$ 3,580</u>	<u>\$ 13,000</u>	<u>\$ 11,000</u>	<u>\$ 13,000</u>
Requirements:					
Personal Services - Member Services	\$ 3,017	\$ 2,590	\$ 5,100	\$ 5,100	\$ 6,300 (b)
Materials and Services - Member Services	\$ 104	\$ -	\$ 6,400	\$ 6,400	\$ 5,200
Transfers Out	<u>\$ 1,459</u>	<u>\$ 990</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500 (c)</u>
Total Requirements	<u>\$ 4,580</u>	<u>\$ 3,580</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>

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

Notes:

- (a) Funding is entirely provided by a transfer from LCOG Operating fund, Member Dues, to Member Support Services fund.
- (b) At the time of budget development there is no way to identify what services will be requested or which staff will be needed to provide those services. In that FTE/staff are already budgeted in the FTE's home fund, no FTE are associated with this fund.
- (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, 2022

FTE	204.4	233.24	235.64	244.85	243.37
	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Proposed
Resources:					
Federal and State	\$ 22,801,149	\$ 28,083,339	\$ 29,863,930	\$ 29,313,347	\$ 29,849,590
Local Revenue	\$ 6,205,535 (a)	\$ 7,220,575	\$ 7,429,507	\$ 7,516,398	\$ 5,762,863
Transfers In	\$ 4,540,560	\$ 4,512,755	\$ 4,104,863	\$ 4,210,181	\$ 4,825,465
Beginning Reserves	\$ 6,089,539	\$ 6,163,389	\$ 6,001,012	\$ 9,273,521	\$ 8,792,121
Total Resources	<u>\$ 39,636,783</u>	<u>\$ 45,980,058</u>	<u>\$ 47,399,312</u>	<u>\$ 50,313,447</u>	<u>\$ 49,230,039</u>
Requirements:					
Personal Services	\$ 19,119,766	\$ 20,809,555	\$ 24,841,798	\$ 24,774,903	\$ 25,298,692
Support Services	\$ 2,641,357	\$ 2,858,628	\$ 3,451,563	\$ 3,456,675	\$ 3,683,095
Materials and Services	\$ 4,619,417	\$ 6,719,147	\$ 5,143,456	\$ 5,041,746	\$ 6,993,287
Capital Outlay	\$ 555,147	\$ 36,476	\$ 24,000	\$ 19,000	\$ 189,000
Services by Other Organizations	\$ 1,999,935	\$ 1,785,191	\$ 4,053,719	\$ 4,059,765	\$ 1,292,875
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 4,537,771	\$ 4,507,676	\$ 4,102,764	\$ 4,192,866	\$ 4,763,854
Ending reserves	\$ 6,163,390	\$ 9,263,385	\$ 5,782,012	\$ 8,768,492	\$ 7,009,236
Total Requirements	<u>\$ 39,636,783</u>	<u>\$ 45,980,058</u>	<u>\$ 47,399,312</u>	<u>\$ 50,313,447</u>	<u>\$ 49,230,039</u>

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

Total By Service Area:					
Government Services	\$10,310,207	\$10,842,379	\$12,669,300	\$13,002,036	\$13,524,400
Senior and Disability Services	<u>\$29,326,576</u>	<u>\$35,137,679</u>	<u>\$34,730,012</u>	<u>\$37,311,411</u>	<u>\$35,705,639</u>
Total Special Revenue Fund	<u>\$39,636,783</u>	<u>\$45,980,058</u>	<u>\$47,399,312</u>	<u>\$50,313,447</u>	<u>\$49,230,039</u>

Notes:

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

GOVERNMENT SERVICES

For the Fiscal Year Ending June 30, 2022

Special Revenue Fund - Government Services Administration	\$666,853
Special Revenue Fund - Planning and Transportation	\$12,451,565
Special Revenue Fund – Local Government Personnel Services	\$405,982
Total:	\$13,524,400

Government Services Administration	3.17	FTE
Planning and Transportation	26.70	FTE
Local Government Personnel Services	1.50	FTE
Total:	31.37	FTE

LCOG's Government Services (GS) provides Planning, Transportation, and Labor services to LCOG member agencies, LCOG staff, tribal governments, other government agencies, and the public. Services are funded through intergovernmental agreements, contracts, and federal and state-funded grants and programs.

Government Services Administration (GSA) provides management functions necessary for the efficient operation of the Division. In addition, costs that are not billable directly to projects and clients are reported in GSA. These costs cannot be assigned directly to a contract or service agreement and include holiday pay, leaves, administrative meetings, and training time.

Planning, operational, and technical expertise is available in the following program areas: Planning, Transportation, Grant Writing, Community Safety, Legal Services, Geographic Information Systems (GIS), Regional Land Information Database Services (RLID), Telecommunications such as: PAN (Public Area Network), Regional Fiber, and the Milo Mecham Willamette Internet Exchange (MMWIX), Metro TV Services, and Regional Technology Services. Specific descriptions of the programs within this service area can be found in the Glossary starting on page 53.

SPECIAL REVENUE FUND – GS WORK PROGRAM BUDGET, Continued

LOCAL GOVERNMENT PERSONNEL SERVICES

Service Budget:	\$405,982
Service Funds:	Special Revenue Funds
FTE:	1.5

Description

Services in this area are funded through member dues and intergovernmental agreements with cities, counties, special districts, councils of government, community colleges, and other local governments. Specifically, services include: technical assistance, labor relations representation, human resource assistance, pre-employment background checks, training, salary surveys, classification and compensation studies, executive recruitment support, and more.

SPECIAL REVENUE FUND DETAIL – GOVERNMENT SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2022

FTE	26.82	27.42	29.82	29.78	31.37
	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Proposed
Resources:					
Federal and State	\$ 1,729,532	\$ 1,987,210	\$ 4,227,933	\$ 4,175,515	\$ 4,803,235 (a)
Local Revenue	\$ 4,688,454	\$ 5,770,983	\$ 6,113,752	\$ 5,999,409	\$ 4,498,687 (b)
Transfers In	\$ 1,794,236	\$ 1,467,568	\$ 968,177	\$ 1,250,665	\$ 1,541,526 (c)
Beginning Reserves	\$ 2,097,985	\$ 1,616,618	\$ 1,359,438	\$ 1,576,447	\$ 2,680,952
Total Resources	<u>\$10,310,207</u>	<u>\$10,842,379</u>	<u>\$12,669,300</u>	<u>\$13,002,036</u>	<u>\$13,524,400</u>
Requirements:					
Personal Services	\$ 3,163,936	\$ 3,335,493	\$ 3,695,404	\$ 3,656,269	\$ 3,942,656 (d)
Support Services	\$ 796,517	\$ 789,023	\$ 1,075,076	\$ 1,083,288	\$ 1,005,044
Materials and Services	\$ 1,873,804	\$ 3,330,894	\$ 1,579,622	\$ 1,629,069	\$ 3,503,339 (e)
Capital Outlay	\$ 555,147	\$ 22,101	\$ -	\$ -	\$ -
Services by Other Organizations	\$ 512,738	\$ 336,067	\$ 2,822,215	\$ 2,719,108	\$ 95,001 (f)
Transfers Out	\$ 1,791,447	\$ 1,462,489	\$ 966,078	\$ 1,233,350	\$ 1,479,915 (c)
Ending Reserves	\$ 1,616,618	\$ 1,566,312	\$ 2,530,905	\$ 2,680,952	\$ 3,498,445 (g)
Total Requirements	<u>\$10,310,207</u>	<u>\$10,842,379</u>	<u>\$12,669,300</u>	<u>\$13,002,036</u>	<u>\$13,524,400</u>

Notes:

(a) Includes \$1.7 million federal funds for Transportation (MPO); \$1.08 million in state funds for Link Lane; \$1.2 million in federal Pass Thru to MPO partner projects; \$525,000 for Transportation Projects; and \$90,000 in state funds for Emergency Management. Also includes \$200,000 in Local Revenue Funds reclassified to Federal Funds as Pass Thru.

(b) Conservative estimate for local contracts for services; includes \$320,000 reduction in Transportation and a reclass of \$200,000 from Local Revenue Funds to Federal Funds as Pass Thru.

(c) Excess Transportation funds to Transportation Administration Fund.

(d) Adding 1 FTE Planning staff; .50 FTE LGPS staff; and 1.0 FTE Transportation staff.

(e) Includes \$136,550 for RLID redesign; \$60,000 in GIS, and \$160,000 in Telecom Operational expenses; \$47,000 for WIX equipment from PEG grant; \$1.2 million in Transportation in federal Pass Thru expenses and \$68,500 in Pass Thru contract services for an EWEB project; and increases in Contract Services for Transportation (\$117,000) and Link Lane (\$77,000).

(f) Reduction includes ~\$270,000 reclass from Services by Other Organizations to Material and Services expense for Telecom System Maintenance; \$1.2 million reduction for WIX equipment and \$1.3 million reduction for Link Lane buses which were both one-time expenses in FY21.

(g) Includes increased Transportation funds being carried over (\$971,741) that cannot be spent in one year; and increased reserves in Community Safety Fund (\$100,195) and Metro TV (\$85,584).

SENIOR AND DISABILITY SERVICES

SPECIAL REVENUE FUND – S&DS WORK PROGRAM BUDGET
For the Fiscal Year Ending June 30, 2022

Budget for Funds in this Service Area

Special Revenue Fund - S&DS Administration	\$523,857
Special Revenue Fund - Medicaid and SNAP - Title XIX	\$24,879,573
Special Revenue Fund - Older Americans Act, Other Funding - Title III	<u>\$10,302,209</u>
Total:	\$35,705,639

Total FTE:

S&DS Administration	2.25	FTE
Medicaid and SNAP - Title XIX	178.31	FTE
Older Americans Act, Other Funding - Title III	31.44	FTE
Total:	212.00	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. Additional small outstations provide limited services in Cottage Grove, 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: \$523,857
Service Funds: Special Revenue Funds
FTE: 2.25

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:	\$24,879,573
Service Funds:	Special Revenue Funds
FTE:	178.31

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: \$10,302,209
Service Funds: Special Revenue Funds
FTE: 31.44

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, 2022

FTE	177.58	205.82	205.82	215.07	212.00
	<u>FY19 Actual</u>	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY21 Revised</u>	<u>FY22 Proposed</u>
Resources:					
Federal and State	\$21,071,617	\$ 26,096,129	\$25,635,997	\$ 25,137,832	\$ 25,046,355 (a)
Local Revenues	\$ 1,517,081	\$ 1,449,592	\$ 1,315,755	\$ 1,516,989	\$ 1,264,176 (b)
Transfers In	\$ 2,746,324	\$ 3,045,187	\$ 3,136,686	\$ 2,959,516	\$ 3,283,939 (c)
Beginning Reserves	<u>\$ 3,991,554</u>	<u>\$ 4,546,771</u>	<u>\$ 4,641,574</u>	<u>\$ 7,697,074</u>	<u>\$ 6,111,169</u>
Total Resources	<u>\$29,326,576</u>	<u>\$ 35,137,679</u>	<u>\$34,730,012</u>	<u>\$ 37,311,411</u>	<u>\$ 35,705,639</u>
Requirements:					
Personal Services	\$15,955,830	\$ 17,474,062	\$21,146,394	\$ 21,118,634	\$ 21,356,036
Support Services	\$ 1,844,840	\$ 2,069,605	\$ 2,376,487	\$ 2,373,387	\$ 2,678,051
Materials and Services	\$ 2,745,613	\$ 3,388,253	\$ 3,563,834	\$ 3,412,677	\$ 3,489,948 (d)
Capital Outlay	\$ -	\$ 14,375	\$ 24,000	\$ 19,000	\$ 189,000 (e)
Services by Other Organizations	\$ 1,487,197	\$ 1,449,124	\$ 1,231,504	\$ 1,340,657	\$ 1,197,874 (f)
Transfers Out	\$ 2,746,324	\$ 3,045,187	\$ 3,136,686	\$ 2,959,516	\$ 3,283,939
Ending Reserves	<u>\$ 4,546,772</u>	<u>\$ 7,697,073</u>	<u>\$ 3,251,107</u>	<u>\$ 6,087,540</u>	<u>\$ 3,510,791</u>
Total Requirements	<u>\$29,326,576</u>	<u>\$ 35,137,679</u>	<u>\$34,730,012</u>	<u>\$ 37,311,411</u>	<u>\$ 35,705,639</u>

Notes:

(a) Expected reductions in state funding.

(b) Includes reduction of \$40,000 because FY21 included Community Development Block Grant (CDBG) funding; we expect a slight increase in Senior Meals Fundraising dollars even considering a \$165,000 one-time donation in FY21.

(c) Includes transfers from Senior Meal fundraising to cover meal expenses (\$570,000); and increases in transfers from Title XIX - Type B funds to Senior Connections (\$103,866) and Options Counseling (\$37,947) to cover increased need.

(d) While we expect a \$50,000 decrease in emergency meals and a \$18,000 decrease in respite services expenses, those decreases will be offset by increases: \$15,000 frozen meals, \$60,000 unemployment, \$18,000 rent, \$13,000 phone, and \$80,000 in travel expenses.

(e) Two new delivery trucks for Senior Meals and \$5,000 for kitchen equipment.

(f) Includes \$150,000 reduction in Food 4 Lane County share because FY21 included CARES Act funding.

ENTERPRISE FUND

**ENTERPRISE FUND - BUSINESS SERVICES
WORK PROGRAM BUDGET
For the Fiscal Year Ending June 30, 2022**

Budget for Funds in this Service Area

Enterprise Fund - Business Loans/Business Services Administration	\$4,082,776
Enterprise Fund - Economic Development	\$49,479
Enterprise Fund - Building Management	\$1,626,962
Enterprise Fund - Minutes Recording Services	\$72,831
Total:	\$5,832,048

Total FTE:

Business Loans/Business Services Administration	1.70	FTE
Economic Development	0.11	FTE
Building Management	0.05	FTE
Minutes Recording Services	0.04	FTE
Total:	1.90	FTE

Service Areas funded by Enterprise Fund: **Business Loans/Business Services Administration**

 Economic Development
 Economic Development
 Building Management
 Minutes Recording Services

BUSINESS LOANS AND BUSINESS SERVICES ADMINISTRATION (BSA)

Service Budget: \$4,082,776
 Service Funds: Enterprise Fund – Business Loans
 FTE: 1.70 FTE

Description

The Business Loan Program provides business financing opportunities for businesses in Lane County. For reporting purposes, the BSA fund sits in the Business Loan Program. This service area includes the administration of the Business Loan, Economic Development, and Building Management programs.

ECONOMIC DEVELOPMENT

Service Budget: \$49,479
 Service Funds: Enterprise Fund - Economic Development
 FTE: 0.11 FTE

Description

Staff supports activities of the Lane Economic Committee, which represents the public and private sectors and the geographic regions of Lane County. Staff manages Lane County's portion of the four-county Cascades West Economic Development District, which also includes Linn, Benton, and Lincoln counties, and assists in the

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: \$1,626,962
Service Funds: Enterprise Fund - Building Management
FTE: 0.05 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: \$72,831
Service Funds: Enterprise Fund - Minutes Recording
FTE: 0.04 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.

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

ENTERPRISE FUND – SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2022

FTE	1.12	1.13	1.06	1.02	1.90
	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Proposed
Resources:					
Federal and State	\$ -	\$ -	\$ -	\$ 590,000	\$ 550,000
Local Revenue	\$ 1,282,461	\$ 1,837,988	\$ 1,481,844	\$ 1,720,710	\$ 1,637,607
Transfers In	\$ 37,274	\$ 325,192	\$ 35,346	\$ 89,153	\$ 127,890
Beginning Reserves	\$ 2,917,146	\$ 2,601,209	\$ 2,569,709	\$ 3,209,355	\$ 3,516,551
Total Resources	<u>\$ 4,236,881</u>	<u>\$ 4,764,389</u>	<u>\$ 4,086,899</u>	<u>\$ 5,609,218</u>	<u>\$ 5,832,048</u>
Requirements:					
Personal Services	\$ 166,597	\$ 176,592	\$ 181,484	\$ 184,430	\$ 277,794
Support Services	\$ 52,547	\$ 41,181	\$ 50,662	\$ 50,622	\$ 70,264
Materials and Services	\$ 573,750	\$ 570,521	\$ 527,468	\$ 595,501	\$ 531,848
Capital Outlay	\$ 7,166	\$ 570,796	\$ -	\$ 30,000	\$ -
Services by Other Organizations - Loans	\$ 337,000	\$ 654,675	\$ 576,000	\$ 607,000	\$ 600,000
Debt Service	\$ 545,182	\$ 481,499	\$ 481,827	\$ 481,726	\$ 481,507
Transfers Out	\$ 181,176	\$ 49,281	\$ 35,945	\$ 120,926	\$ 140,727
Ending Reserves	\$ 2,373,463	\$ 2,219,844	\$ 2,233,513	\$ 3,539,013	\$ 3,729,908
Total Requirements	<u>\$ 4,236,881</u>	<u>\$ 4,764,389</u>	<u>\$ 4,086,899</u>	<u>\$ 5,609,218</u>	<u>\$ 5,832,048</u>

Included in this Schedule are Business Loans and Business Services Administration (page 28), Economic Development (page 29), Building Management (page 30), and Minutes Recording Services (page 31).

Business Loans Program/Business Administration	\$ 2,395,922	\$ 2,609,113	\$ 2,272,898	\$ 3,800,349	\$ 4,082,776
Economic Development	\$ 34,823	\$ 32,497	\$ 35,785	\$ 52,255	\$ 49,479
Building Management	\$ 1,045,167	\$ 2,155,276	\$ 1,700,216	\$ 1,652,427	\$ 1,626,962
Minutes Recording	\$ 210,969	\$ 92,784	\$ 78,000	\$ 104,187	\$ 72,831
Total: Enterprise Fund	<u>\$ 3,686,881</u>	<u>\$ 4,889,670</u>	<u>\$ 4,086,899</u>	<u>\$ 5,609,218</u>	<u>\$ 5,832,048</u>

Notes:

For details to the outstanding debt, see the Supplemental Information Section of this document on page 40.

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**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, 2022

FTE	0.93	0.93	0.91	0.94	1.70
	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Proposed
Resources:					
Federal and State	\$ -	\$ -	\$ -	\$ 590,000	\$ 550,000 (a)
Local Revenue	\$ 222,640	\$ 921,380	\$ 383,195	\$ 820,965	\$ 665,910
Transfers In	\$ 37,274	\$ 45,192	\$ 35,346	\$ 89,153	\$ 127,890 (b)
Beginning Reserves	<u>\$ 2,136,008</u>	<u>\$ 1,642,541</u>	<u>\$ 1,854,357</u>	<u>\$ 2,300,231</u>	<u>\$ 2,738,976</u>
Total Resources	<u>\$ 2,395,922</u>	<u>\$ 2,609,113</u>	<u>\$ 2,272,898</u>	<u>\$ 3,800,349</u>	<u>\$ 4,082,776</u>
Requirements:					
Personal Services	\$ 133,704	\$ 162,793	\$ 159,357	\$ 165,672	\$ 247,880 (c)
Support Services	\$ 44,947	\$ 40,095	\$ 44,715	\$ 45,317	\$ 62,466
Materials and Services	\$ 28,508	\$ 83,432	\$ 36,330	\$ 35,196	\$ 35,347
Services by Other Organizations	\$ 337,000	\$ 654,675	\$ 576,000	\$ 607,000	\$ 600,000
Debt Service	\$ 185,855	\$ 122,172	\$ 122,500	\$ 122,500	\$ 122,180 (d)
Transfers Out	\$ 37,573	\$ 44,599	\$ 31,619	\$ 85,726	\$ 118,810 (b)
Ending Reserves	<u>\$ 1,628,335</u>	<u>\$ 1,501,347</u>	<u>\$ 1,302,377</u>	<u>\$ 2,738,938</u>	<u>\$ 2,896,093</u>
Total Requirements	<u>\$ 2,395,922</u>	<u>\$ 2,609,113</u>	<u>\$ 2,272,898</u>	<u>\$ 3,800,349</u>	<u>\$ 4,082,776</u>

This Schedule includes Business Services Administration Fund.

Notes:

(a) Remainder of the federal Economic Development Agency (EDA) loan funds.

(b) Administration Fees, increased for new EDA loan funds.

(c) Adding half-time loan officer for new loan funds.

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

ENTERPRISE FUND DETAIL - ECONOMIC DEVELOPMENT
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2022

FTE	0.11	0.11	0.07	0.032	0.11
	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY21</u>	<u>FY22</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adoped</u>	<u>Revised</u>	<u>Proposed</u>
Resources:					
Local Revenue	\$ 33,103	\$ 32,497	\$ 32,500	\$ 55,000	\$ 32,500
Beginning Reserves	\$ 1,720	\$ -	\$ 3,285	\$ (2,745) (a)	\$ 16,979 (b)
Total Resources	<u>\$ 34,823</u>	<u>\$ 32,497</u>	<u>\$ 35,785</u>	<u>\$ 52,255</u>	<u>\$ 49,479</u>
Requirements:					
Personal Services	\$ 22,718	\$ 21,056	\$ 12,251	\$ 6,161	\$ 14,085
Support Services	\$ 4,802	\$ 3,786	\$ 3,438	\$ 2,145	\$ 4,205
Materials and Services	\$ 3,365	\$ 2,158	\$ 1,610	\$ 2,210	\$ 2,058
Transfers Out	\$ 3,938	\$ 8,242	\$ 2,898	\$ 2,260	\$ 7,776
Ending Reserves	\$ -	\$ (2,745)	\$ 15,588	\$ 39,479	\$ 21,355
Total Requirements	<u>\$ 34,823</u>	<u>\$ 32,497</u>	<u>\$ 35,785</u>	<u>\$ 52,255</u>	<u>\$ 49,479</u>

Notes:

(a) After adjusting for duplicate invoices, Fund will have a negative Beginning Fund Balance which will be corrected in FY22.

(b) Program receives \$32,500 for program services and runs different than the LCOG fiscal year: April to March. Duplicate invoices in FY21 overstated Local Revenue; correcting in FY22.

ENTERPRISE FUND DETAIL – BUILDING MANAGEMENT PROGRAM
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2022

FTE	0.03	0.03	0.03	0.04	0.05
	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Proposed
Resources:					
Local Revenue - Rental Income	\$ 628,273	\$ 516,971	\$ 600,000	\$ 383,596	\$ 479,069 (a)
Local Revenue - Occupancy	\$ 287,397	\$ 398,150	\$ 398,149	\$ 398,149	\$ 410,128 (a)
Local Revenue - Interest Earned	\$ 1,678	\$ 1,487	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ 280,000	\$ -	\$ -	\$ -
Beginning Reserves	\$ 127,819	\$ 958,668	\$ 702,067	\$ 870,682	\$ 737,765 (b)
Total Resources	<u>\$ 1,045,167</u>	<u>\$ 2,155,276</u>	<u>\$ 1,700,216</u>	<u>\$ 1,652,427</u>	<u>\$ 1,626,962</u>
Requirements:					
Personal Services	\$ 6,011	\$ 13,799	\$ 5,020	\$ 7,741	\$ 10,291 (c)
Support Services	\$ 1,360	\$ 1,086	\$ 1,409	\$ 2,060	\$ 2,593
Materials and Services	\$ 804,715	\$ 487,089	\$ 427,484	\$ 512,695	\$ 454,043 (d)
Capital Outlay	\$ (550,000)	\$ 570,796	\$ -	\$ 30,000	\$ -
Debt Service	\$ 212,658	\$ 359,327	\$ 359,327	\$ 359,226	\$ 359,327 (f)
Transfers Out	\$ 2,090	\$ 4,682	\$ 1,428	\$ 2,940	\$ 4,141 (g)
Ending Reserves	\$ 568,333	\$ 718,497	\$ 905,548	\$ 737,765	\$ 796,567 (h)
Total Requirements	<u>\$ 1,045,167</u>	<u>\$ 2,155,276</u>	<u>\$ 1,700,216</u>	<u>\$ 1,652,427</u>	<u>\$ 1,626,962</u>

(a) Rental Income is from tenants; Occupancy is amount LCOG pays to occupy space in Park Place Building. Increased for WIXII.

(b) Beginning Reserves reduced due to lost rental income due to Pandemic, but expect to revise this after Year End due to grant funds for lost rental income.

(c) Expect increased time needed to implement Preservation and Maintenance Schedule.

(d) Expect reduction in building maintenance and management fees.

(e) Includes \$45,000 in Property Management fees for new 15 year lease - fees paid up front.

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

(g) Increase in Government Services Administration rate due to increase in salary.

(h) Includes \$675,500 in Capital Contingency Fund and \$121,067 for COVID-19 related contingencies.

ENTERPRISE FUND DETAIL – MINUTES RECORDING SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2022

FTE	0.05	0.05	0.05	0.01	0.04
	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Proposed
Resources:					
Local Revenues	\$ 109,370	\$ 82,384	\$ 68,000	\$ 63,000	\$ 50,000 (a)
Beginning Reserves	<u>\$ 101,599</u>	<u>\$ 10,400</u>	<u>\$ 10,000</u>	<u>\$ 41,187</u>	<u>\$ 22,831</u>
Total Resources	<u>\$ 210,969</u>	<u>\$ 92,784</u>	<u>\$ 78,000</u>	<u>\$ 104,187</u>	<u>\$ 72,831</u>
Requirements:					
Personal Services	\$ 4,164	\$ 4,290	\$ 4,856	\$ 4,856	\$ 5,538
Support Services	\$ 1,438	\$ 1,300	\$ 1,100	\$ 1,100	\$ 1,000
Materials and Services	\$ 57,392	\$ 46,007	\$ 62,044	\$ 45,400	\$ 40,400 (b)
Transfers Out	\$ 137,575	\$ -	\$ -	\$ 30,000	\$ 10,000 (c)
Ending Reserves	<u>\$ 10,400</u>	<u>\$ 41,187</u>	<u>\$ 10,000</u>	<u>\$ 22,831</u>	<u>\$ 15,893</u>
Total Requirements	<u>\$ 210,969</u>	<u>\$ 92,784</u>	<u>\$ 78,000</u>	<u>\$ 104,187</u>	<u>\$ 72,831</u>

(a) Expected decrease in requests for services.

(b) Contract Services expense - minutes recorders are contractors, not employees.

(c) Excess revenue is transferred to General Fund.

SUPPLEMENTAL INFORMATION

FY22 BUDGET ASSUMPTIONS

For the Fiscal Year Ending June 30, 2022

NOTE: The Board adopted these Assumptions in January 2021. Any changes to what was assumed are included in the Proposed Budget.

Overall Guiding Principles for the FY22 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.
-

1. Member Dues:

LCOG has a 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. Dues are calculated on a base rate. The current base rates are: 0.23 for the County; 0.414 for cities; 0.113 for school districts and 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 \$234,000 – an increase of about \$6,000 over last year due to population changes but will be adjusted accordingly once we have final numbers.

I recommend we keep the FY22 base rates and structure the same because the new dues structure is serving LCOG's members well and there is so much uncertainty right now. The rates will be presented to the Board for final approval at the final Board meeting of 2020.

2. Employee Compensation:

The current Employees Association (EA) contract expires on December 31, 2020. The last two contracts provided for a salary increase on July 1 of each year based on the five-year average CPI-U, which was 2.0% last year. We expect the same provision and will budget based on that expectation and an expected 5-year average of a 1.79% COLA. We are currently in bargaining, however, so this may change.

The current SEIU contract expires on June 30, 2022, provides for a salary increase on July 1, 2021, based on the five-year average CPI-U, with a 2.0% minimum and a 3.10 maximum. Based on CPI-U assumptions, we will build the budget on a 2.04% COLA.

LCOG will complete a Salary Survey for SEIU employees no later than December 31, 2021, per the current Collective Bargaining Agreement. Salaries will be adjusted per the results of the survey. Salaries will be adjusted per the results of the survey in the second half of FY22. Any increase will be used to build the FY23 budget. If the EA contract requires a Salary Survey, we will include those increases in the budget; however, the last Salary Survey did not result in any increases.

Budget Assumptions, Continued

In FY22, merit increases are expected to increase total compensation for LCOG employees. Employees are eligible for 3.5% annual merit increases; however, about a quarter 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 in the SEIU will receive a \$500 one-time bonus; EA at the top step of their salary range currently receive an annual top step bonus of \$350. We will build the budget assuming a \$500 top step bonus for those eligible.

The Executive Director's compensation is set by the LCOG Board under a contract. The current contract expires June 30, 2021 and will be re-evaluated in the spring of 2021. The FY22 budget will be built based on the contract provisions in the current contract.

EA at the top step of their salary range receive an annual top step bonus of \$350; and SEIU employees will receive \$500. (about 60 employees)

3. PERS:

PERS has issued the 2021-23 rates, which we expect will be adopted by the PERS Board and will become effective July 1, 2021, and are as follows:

Tier 1 / Tier 2: 25.40% or a 0.08% decrease from 25.48%.

OPSRP: 20.78% or a 2.01.% increase up from 18.77%.

4. Health Insurance:

A joint labor-management insurance committee was established to identify health insurance options for the agency and to make recommendations to the Executive Director. Last year, the committee recommended that LCOG change our current Regence plan for calendar year 2021 to a different high-deductible plan that has lower annual deductibles and higher out-of-pocket maximums, but that are not embedded. We will continue to provide Kaiser Permanente as a second option for employees.

The Regence plan provides an employer-paid contribution into a Health Reimbursement Account (HRA) at \$141.67 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 19 employees are currently signed up for Kaiser.

We expect health Insurance premiums to increase by about 5.4% for Regence and 3.4% for Kaiser on January 1, 2021. The cost of health care for the second half of FY22 is currently unknown. For this reason, we will estimate the costs for the second half of FY22 at an increase of 4% to 6%. Should health insurance costs increase beyond what is assumed, LCOG will present the increase as part of its Revised FY22 Budget for Board approval in the spring of 2021. Both EA and SEIU Employees pay 5.0% cost-share for health insurance premiums.

We expect dental insurance premiums will increase for Willamette on January 1, 2021 by 2%; and no increase for Met Life.

Budget Assumptions, Continued

5. Other Insurance:

General Liability Insurance: For FY22, we expect premiums to increase by 5% to 7%. These increases are based on employment practices and auto liability claims. The higher deductible plan we switched to two years ago saves us on the premium.

Property Liability Insurance: For FY22, we expect premiums to increase by 20% to 22% based on standard commercial markets and national disaster claims (pandemic, fires, and hurricanes).

Workers' Compensation Insurance: We will not know our FY22 rates until spring of 2021, but our carrier expects a 5% increase.

Life and Long-Term Disability rates are expected to remain the same as in FY21.

6. Contingency Accounts:

Operations Contingency Account: Board policy requires the Operations Contingency Account to be funded at a level reflecting one quarterly mortgage payment and two month's salary.* For FY21 these amounts were \$194,631 and \$79,146, respectively, totaling \$273,777. While we will not know the total amount for FY22 until we build the Proposed Budget, I recommend we fund the Account at the amount the policy formula requires.

*The two month's salary is of non-federal, non-state, and non-grant supported personnel.

Capital Contingency Account: While there is no funding level requirement for this Account, all excess revenues from the Park Place Building have been placed in this Account. I recommend that practice continue. Currently, there is \$675,500 in the Capital Contingency Account.

7. Equipment and Training:

LCOG will provide effective workspace, equipment and training to enable employees to be productive and effective, especially since we expect the majority of our employees to continue to work remotely.

8. Senior and Disability Services:

Following long term emergencies and system changes at the State level, LCOG will continue to find efficiencies in Senior and Disability Services (S&DS) 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 Type B 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 FY20, S&DS transitioned through the Covid-19 Pandemic and Holiday Farms wildfire emergencies, to ensure emergent safety needs were met for consumers and community members. This additional staff time and investment will also likely be reflected in significant Statewide budget impacts through the fiscal year and coming out of FY21.

In the 2020 Legislative Session, additional funding for staffing across the state was provided. As a result, we

Budget Assumptions, Continued

were able to increase staffing levels in FY21. However, as a result of the FY20 & FY21 emergencies, the long-term budgetary impacts of broad emergency management actions will not be clear until Spring, 2021. We expect (hope) that proposed or anticipated funding reductions at the State level are mitigated by a strong carry-forward in S&DS budgets and Federal investment in emergency recovery efforts.

Given the uncertainty, we will budget FY22 with only a slight increase reflecting the funds we will receive in FY21. Should the allocation change significantly, we will adjust accordingly.

9. Enterprise Services:

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

We will include an updated maintenance and preservation schedule for the Park Place Building in the FY22 budget, given the elevator upgrade was less than expected.

GOALS FOR FY22
BY ORGANIZATIONAL SERVICE UNIT
For the Fiscal Year Ending June 30, 2022

EXECUTIVE MANAGEMENT

- Keep LCOG nimble and continually look for innovative and enterprising ways to support member agencies and the citizens they serve in this dynamic change centric environment.
- Balance budget and maintain services amid COVID-19 recovery.
- Revise the Park Place Building Preservation and Maintenance schedule.
- Look at how LCOG could broker cost points for members post COVID-19.
- Continue integrating and building upon equity and diversion work.
- Continue management training.
- Implement National Incident Management System (NIMS) training for all senior staff.
- Look at telework for future work model.
- Strengthen LCOG's partnerships with members.

ADMINISTRATION AND FISCAL

- Work towards another Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for the fiscal year ending June 30, 2021.
- Continue to 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.
- Finalize draft of comprehensive Financial Policies and Procedures Manual to compliment the Caselle financial system.
- Work with FEMA on any possible COVID-19 reimbursable expenses.

HUMAN RESOURCES

- Revise Personnel Policies and Procedures to adapt to new working conditions created by the COVID-19 emergency.
- Support management and staff as employees return to work via in-person, telework, or hybrid models.
- Continue to reduce Workers' Compensation claims, as we move from CIS to CIS/SAIF joint coverage.
- Continue to monitor health care costs and potential savings resulting from plan changes.
- Finalize updating all Government Services and Administrative Services Position Descriptions at the agency.
- Plan and hold annual benefits and health fair for employees.
- Conduct a compensation survey for SEIU-represented employees at S&DS by December 31, 2021, with potential adjustments to be implemented by January 1, 2022.
- Begin to bargain a new Collective Bargaining Agreement with the SEIU for S&DS employees (the current CBA expires June 30, 2022).
- Plan for a non-represented classification and compensation study.
- Begin preparations for Oregon Paid Family and Medical Leave, which starts in 2023.

GOALS, Continued

INFORMATION SERVICES

- Complete strategic planning process for optimizing service desk operations in a hybrid environment, improving cost to serve, time to resolution, and end-user satisfaction.
- Partner with program areas on adopting a 2021 Digital Strategy for application modernization and user training, to support the business need to pivot with evolving end-user and IT needs.
- Enhance business continuity and disaster recovery planning with documentation of visualization diagrams and automation of incident playbooks.

GOVERNMENT SERVICES – PLANNING, TRANSPORTATION, AND METRO TV

- Continue pursuing opportunities for broadcasting Metro TV over the air and expand support for members' use of streaming meetings and events.
- Continue to work towards collaboration with regional education institutions on reestablishing the a vibrant regional Educational PEG channel.
- Develop RLID version 4, working with critical stakeholders and users to define products, services, usability features.
- Develop policies and procedures for hybrid virtual work environment with HR
- Continue to expand current and long- range planning services to meet the growing demand of member and non-member communities in need of assistance.
- Further develop and refine strategies for increasing legal services/attorney capacity to meet the growing need in small agencies for general legal services and specific land use and hearings official services for agencies of all sizes.
- Continue building LGPS into a successful portfolio of services, increasing state-wide awareness of the services and, surveying customers to continually improve service quality.
- Increase staffing capacity to support the growing LGPS service demand and subsequent program coordination needs.
- 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.
- Continue work on a pilot planning process that combines the Regional Transportation Plan, safety planning, Congestion Management Process, and Regional Intelligent Transportation Systems.
- Continue transit service from Eugene to Florence and continue service from Florence to Yachats and work with regional partners on the development of other needed routes.
- Continue to streamline timekeeping and invoicing within LGPS to foster relationships with members and future members.
- Concentrate on contract/IGA clean up and alignment, create time to make sure all current and active contracts are electronically saved and that expired contracts are properly archived.
- Add new members to the telecom consortium and shared telecom system, reducing costs for all participating agencies, increasing purchasing power, and modernizing and stabilizing public telecom throughout the region.
- With the expansion of the Interconnection Facility at Park Place complete, work with regional strategic partners to successfully deploy the new resources; begin by rebranding and adding tenants to the new "Interconnection Facility at Park Place" (formerly "The WIX").
- Refine the business systems for managing the Interconnection Facility at Park Place, Middle Mile, and PAN to ensure the greatest confidence, efficiency and return on investment for participating partners.
- Continue work on Regional Broadband Strategic Planning, including the development of “shovel ready” projects to leverage potential federal and state infrastructure funding; facilitate multi-County Broadband Feasibility Study projects and convene steering committee for development of broadly supported next steps around fiber and broadband.
- Finalize Regional Fiber Consortium and LCOG fiber leases.

GOALS, Continued

SENIOR AND DISABILITY SERVICES

- Continue developing and implementing a continuity of operations and emergency response plan for the S&DS Division.
- Re-define a culture of accountability in executing and supporting the S&DS Mission.
- Revise Telework Program to leverage efficiencies and explore options to create a work program 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.
- Expand fundraising strategies for Senior Meals, Senior Connections, and to address funding gaps in service based on additional consumer needs.
- Encourage continuous improvement ideas from staff and implement those ideas when feasible.
- Work to achieve the goals in the Area Plan on Aging and develop internal monitoring and reporting strategy to ensure consistent progress on those goals.

BUSINESS SERVICES

- Collaborate with regional economic development partners on business lending and stimulus strategies to aid in recovery from the COVID-19 emergency and regional fires.
- Seek opportunities to focus small business loans to help small businesses to recover from the COVID-19 emergency and create new jobs.
- Coordinate with the Cascades West Council of Governments and the Lane Economic Committee to implement the recently adopted Comprehensive Economic Development Strategy (CEDS).
- Increase member agency awareness of the Minutes Recorder Program and revise to meet new and emerging needs.
- With added staff capacity, increase Business Loan program activity.

TRANSFERS

For the Fiscal Year Ending June 30, 2022

TRANSFERS OUT		Amount
General Fund		
From General Fund - To:		
102	104 Member Support Services	\$ 13,000
102	206 GISCPA	\$ 57,274
From General Fund Member Support Services - To:		
104	201 Government Services Admin	\$ 1,500
Total General Fund - Transfer Out:		\$ 71,774
Special Revenue Funds		
From Special Revenue Fund Government Services - To:		
204	201 Government Services Admin	\$ 20,667
205	201 Government Services Admin	\$ 29,833
206	201 Government Services Admin	\$ 169,899
207	201 Government Services Admin	\$ 54,804
208	201 Government Services Admin	\$ 21,804
211	201 Government Services Admin	\$ 21,808
212	201 Government Services Admin	\$ 1,874
214	201 Government Services Admin	\$ 5,715
218	201 Government Services Admin	\$ 1,230
219	201 Government Services Admin	\$ 47,383
220	201 Government Services Admin	\$ 10,951
221	201 Government Services Admin	\$ 1,101
222	201 Government Services Admin	\$ 69,231
228	201 Government Services Admin	\$ 4,308
229	201 Government Services Admin	\$ 517
235	201 Government Services Admin	\$ 308
242	201 Government Services Admin	\$ 14,647
243	201 Government Services Admin	\$ 7,418
244	201 Government Services Admin	\$ 2,521
248	201 Government Services Admin	\$ 29,225
204	221 Transportation Services Admin	\$ 6,584
219	221 Transportation Services Admin	\$ 481,568
220	221 Transportation Services Admin	\$ 420,120
222	221 Transportation Services Admin	\$ 27,643
229	221 Transportation Services Admin	\$ 22,473
248	221 Transportation Services Admin	\$ 1,297
210	222 Urban Regional Planning	\$ 4,986
Total Special Revenue Funds (Govt Svcs) - Transfers Out:		\$ 1,479,915
From Special Revenue Fund Senior and Disability Services - To:		
270	267 Senior Connections	\$ 2,600
282	267 Senior Connections	\$ 363,636
296	267 Senior Connections	\$ 699,108
269	268 Senior Meals	\$ 572,520
283	268 Senior Meals	\$ 433,596
284	268 Senior Meals	\$ 286,863
288	268 Senior Meals	\$ 99,462
289	268 Senior Meals	\$ 24,276
293	268 Senior Meals	\$ 34,500
294	268 Senior Meals	\$ 15,000
296	274 Options Counseling	\$ 82,802
296	278 LIHEAP	\$ 26,321
279	269 Senior Meals Fundraising	\$ 80,057
296	271 Money Management	\$ 39,841
282	281 Title III - Area Plan Admin	\$ 49,315
283	281 Title III - Area Plan Admin	\$ 48,177
284	281 Title III - Area Plan Admin	\$ 44,563
286	281 Title III - Area Plan Admin	\$ 33,578
293	281 Title III - Area Plan Admin	\$ 99,178
294	281 Title III - Area Plan Admin	\$ 41,348
296	281 Title III - Area Plan Admin	\$ 207,198
Total Special Revenue Funds (S&DS) - Transfers Out:		\$ 3,283,939
Enterprise Funds		
From Enterprise Fund Business Loans - To:		
302	391 Business Services Admin	\$ 13,050
303	391 Business Services Admin	\$ 11,266
306	391 Business Services Admin	\$ 21,360
308	391 Business Services Admin	\$ 14,526
309	391 Business Services Admin	\$ 8,249
321	391 Business Services Admin	\$ 3,901
331	391 Business Services Admin	\$ 5,538
309	306 SBA 504	\$ 50,000
331	201 Government Services Admin	\$ 2,238
391	201 Government Services Admin	\$ 359
From Enterprise Fund Park Place Building - To:		
321	201 Government Services Admin	\$ 240
From Enterprise Fund Minutes Recorder - To:		
332	102 LCOG Operating	\$ 10,000
Total Enterprise Funds - Transfers Out:		\$ 140,727
TOTAL TRANSFER OUT ACTIVITY		\$ 4,976,355

TRANSFERS IN		Amount
General Fund		
To General Fund - From:		
102	332 Minutes Recorder	\$ 10,000
To General Fund Member Support Services - From:		
104	102 LCOG Operating	\$ 13,000
Total General Fund - Transfers In:		\$ 23,000
Special Revenue Funds		
To Special Revenue Fund Government Services Admin - From:		
201	104 Member Support Services	\$ 1,500
201	204 Community Safety	\$ 20,667
201	205 General Planning	\$ 29,833
201	206 GIS CPA	\$ 169,899
201	207 GIS Other	\$ 54,804
201	208 Hearing Official	\$ 21,804
201	211 OR Emergency Mgmt & State Police	\$ 21,808
201	212 Publications/Information (Lane Info Center)	\$ 1,874
201	214 RTS Other	\$ 5,715
201	218 Tax Collections	\$ 1,230
201	219 Transportation Operations	\$ 47,383
201	220 Transportation Projects	\$ 10,951
201	221 Transportation Services Administration	\$ 1,101
201	222 Urban Regional Planning	\$ 69,231
201	228 Local Government Personnel	\$ 4,308
201	229 Transit	\$ 517
201	235 Metro TV	\$ 308
201	242 Public Area Network (PAN)	\$ 14,647
201	243 Telecommunications Operations	\$ 7,418
201	244 Telecommunications Management	\$ 2,521
201	248 MMWIX	\$ 29,225
201	321 Park Place Building	\$ 240
201	331 Economic Development	\$ 2,238
201	391 Business Services Administration	\$ 359
To Special Revenue Fund GISCPA - From:		
206	102 LCOG Operating	\$ 57,274
To Special Revenue Fund Transportation Services Admin - From:		
221	204 Community Safety	\$ 6,584
221	219 Transportation Operations	\$ 481,568
221	220 Transportation Projects	\$ 420,120
221	222 Urban Regional Planning	\$ 27,643
221	229 Transportation - Transit	\$ 22,473
221	248 Willamette Internet Exchange	\$ 1,297
To Special Revenue Fund Urban Resources Planning - From:		
222	210 Natural Resource Planning	\$ 4,986
Total Special Revenue Funds (Govt Svcs) - Transfers In:		\$ 1,541,526
To Special Revenue Fund S&DS, Senior Connections - From:		
267	270 Senior Connections Fundraising	\$ 2,600
267	282 Title III-B	\$ 363,636
267	296 Title XIX-Type B Funds	\$ 699,108
To Special Revenue Fund S&DS, Senior Meals - From:		
268	269 Senior Meals Fundraising	\$ 572,520
268	283 Title III-C-1	\$ 433,596
268	284 Title III-C-2	\$ 286,863
268	288 Title III-USDA/NSIP	\$ 99,462
268	289 Intergovernment Human Svcs	\$ 24,276
268	293 Title III-Oregon Project	\$ 34,500
268	294 Title III-OPI Pilot	\$ 15,000
To Special Revenue Fund S&DS, Senior Meals Fundraising - From:		
269	279 MOW Combined Fundraising	\$ 80,057
To Special Revenue Fund S&DS Money Management - From:		
271	296 Title XIX - Type B Funds	\$ 39,841
To Special Revenue Fund S&DS Options Counseling - From:		
274	296 Title XIX - Type B Funds	\$ 82,802
To Special Revenue Fund S&DS LIHEAP - From:		
278	296 Title XIX - Type B Funds	\$ 26,321
To Special Revenue Fund S&DS Title III Area Plan Admin - From:		
281	282 Title III-B	\$ 49,315
281	283 Title III-C1	\$ 48,177
281	284 Title III-C2	\$ 44,563
281	286 Title III-E	\$ 33,578
281	293 OPI	\$ 99,178
281	294 OPI Pilot	\$ 41,348
281	296 Title XIX - Type B Funds	\$ 207,198
Total Special Revenue Funds (S&DS) - Transfers In:		\$ 3,283,939
Enterprise Funds		
To Enterprise Fund Business Loans - From:		
306	309 BS - EDA 3	\$ 50,000
To Enterprise Fund Business Services Administration - From:		
391	302 BS - EDA	\$ 13,050
391	303 BS - IRP/RBDF	\$ 11,266
391	306 BS - SBA 504	\$ 21,360
391	308 BS - EDA 2	\$ 14,526
391	309 BS - EDA 3	\$ 8,249
391	321 BS - Park Place Building	\$ 3,901
391	331 BS - Economic Development	\$ 5,538
Total Enterprise Funds - Transfers In:		\$ 127,890
TOTAL TRANSFER IN ACTIVITY		\$ 4,976,355

LONG-TERM DEBT SCHEDULE
For the Fiscal Year Ending June 30, 2022

Fiscal Year Ending	Park Place Building		Intermediary Relending Program			
	Umpqua Bank Loan		USDA Loan #2		USDA Loan #3	
	Principal	Interest	Principal	Interest	Principal	Interest
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>\$ 4,227,580</u>	<u>\$ 833,961</u>	<u>\$ 285,254</u>	<u>\$ 11,529</u>	<u>\$ 191,917</u>	<u>\$ 10,719</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	\$ 4,227,580	\$ 833,961
Business	<u>\$ 1,185,717</u>	<u>\$ 72,867</u>
Total	\$ 5,413,297	\$ 906,828

LONG-TERM DEBT SCHEDULE, Continued
For the Fiscal Year Ending June 30, 2022

Fiscal Year	USDA Loan #4		USDA Loan #5		USDA Loan #6		Total - All Debt	
Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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>\$ 175,833</u>	<u>\$ 10,731</u>	<u>\$ 238,841</u>	<u>\$ 15,801</u>	<u>\$ 293,872</u>	<u>\$ 24,087</u>	<u>\$ 5,413,297</u>	<u>\$ 906,828</u>

*

*

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

*Numbers are rounded

INTERFUND LOAN PAYMENT SCHEDULE

For the Fiscal Year Ending June 30, 2022

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
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 FY22:	<u>\$374,834</u>
Outstanding Principal Balance as of 7/1/21:	<u>\$ 43,166</u>

Information regarding interest payments on loan:

Interest paid through FY21:	\$ 9,864
Remaining estimated interest payments:	<u>\$ 427</u>
Total Interest to be paid on loan:	<u>\$10,291</u>

**INDIRECT FUND – CENTRAL SERVICES
WORK PROGRAM BUDGET
For the Fiscal Year Ending June 30, 2022**

Budget for Funds in this Service Area

Indirect Fund – Central Services		\$3,759,000
	Total:	\$3,759,000

Total FTE:

Central Services		18.20	FTE
	Total:	18.20	FTE

Service Areas funded by Central Services:

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

- Information Technology**

CENTRAL SERVICES

Service Budget: \$3,759,000 (\$2,410,066 Personal Services; \$1,348,934 Materials and Supplies)
Service Funds: General Fund - Indirect Support Services
FTE: 18.20 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.

INDIRECT FUND - CENTRAL SERVICES WORK PROGRAM BUDGET, Continued

Administration Management

Personal Service Budget: \$229,088 of the total \$2,410,066 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 1.10 FTE of the total 18.20 FTE

Administration Management provides coordination of agency-wide support functions necessary for the efficient operation of the agency. This service area covers .68 FTE of the Executive Director, who provides day-to-day management of LCOG's resources, programs, facilities, and workforce; and .50 of the Government Services Division Director who oversees resources, programs, facilities, and workforce that support the agency, like Information Services.

Administrative Support and Building Services

Personal Service Budget: \$162,010 of the total \$2,410,066 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 2.0 FTE of the total 18.20 FTE

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

Finance and Budget

Personal Service Budget: \$683,628 of the total \$2,410,066 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 5.7 FTE of the total 18.20 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: \$343,119 of the total \$2,410,066 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 2.25 FTE of the total 18.20 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: \$992,221 of the total \$2,410,066 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 7.15 FTE of the total 18.20 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, 2022

FTE	12.52	12.81	15.72	12.51	18.20
	<u>FY19 Actual</u>	<u>FY20 Actual</u>	<u>FY21 Adopted</u>	<u>FY21 Revised</u>	<u>FY22 Proposed</u>
Resources:					
Support Services	\$ 2,693,904	\$ 2,899,808	\$ 3,502,225	\$ 3,507,297	\$ 3,759,000
Local Revenue - Overhead Adjustment	\$ -		\$ -	\$ -	\$ -
Local Revenue - Administrative Fees	\$ -		\$ -	\$ -	\$ -
Total Resources	<u>\$ 2,693,904</u>	<u>\$ 2,899,808</u>	<u>\$ 3,502,225</u>	<u>\$ 3,507,297</u>	<u>\$ 3,759,000</u>
Requirements:					
Personal Services	\$ 1,427,371	\$ 1,598,408	\$ 2,077,364	\$ 2,128,380	\$ 2,410,066 (a)
Materials and Services	<u>\$ 984,723</u>	<u>\$ 1,301,400</u>	<u>\$ 1,424,861</u>	<u>\$ 1,378,917</u>	<u>\$ 1,348,934</u>
Total Requirements	<u>\$ 2,412,094</u>	<u>\$ 2,899,808</u>	<u>\$ 3,502,225</u>	<u>\$ 3,507,297</u>	<u>\$ 3,759,000</u>
Over / Under Recovery	\$ 281,810	\$ (31,049)			

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. 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) Adding .25 HR Analyst, 1.0 Help Desk staff; moving a Building Maintenance staff to Central Services from direct billing.

INDIRECT COST ALLOCATION PLAN

For the Fiscal Year Ending June 30, 2022

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, 2020, for FY21). 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

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, FY21 would include the FY19 overhead actuals under collection of revenues or expenditure overages identified at June 30, 2019).

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
- Planning and Transportation
- GIS and Information Services
- Grant Writing
- Legal
- Local Government Personnel Services

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 Loans / Business Administration
- 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

Metro TV:

Metro Television is located at 125 E. 8th Ave., Eugene, Oregon. Metro TV provides video production and the operation of Comcast Cable Channels 21 and 23 in the Eugene metro area.

INDIRECT COST ALLOCATION PLAN, Continued

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 (FY19 through FY22). 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 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
FY 21	Government Services	30.7997%	Fixed-carry forward
	Senior & Disability Services	11.2383%	Fixed-carry forward
	Business Services	28.0612%	Fixed-carry forward
	Technology/Communications	16.4339%	Fixed-carry forward
	Metro TV	15.9767%	Fixed-carry forward
FY 22 *	Government Services	26.9434%	Fixed-carry forward
	Senior & Disability Services	12.5441%	Fixed-carry forward
	Business Services	25.2024%	Fixed-carry forward
	Technology/Communications	17.2099%	Fixed-carry forward
	Metro TV	16.1713%	Fixed-carry forward

*FY22 rates are preliminary rates and are not final until the budget is approved by LCOG Board (June 24, 2021).

V. FRINGE BENEFITS

Number of Employees:

Total employees and total salaried employees (with health insurance) for the FY22 budget is as follows:

Total Employees	262
Total without health insurance	45
Salaried employees*	217

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.

INDIRECT COST ALLOCATION PLAN, Continued

V. FRINGE BENEFITS, Continued

	<u>Monthly</u>	<u>Percent (of Fringe)</u>	<u>Average (rounded)</u>
Total Salary per month	\$1,171,340		\$5,398
Total Fringe per month	\$767,961		\$3,539
Total Salary and Fringe per month (rounded)	\$1,939,301		\$8,937
Detail to Fringe Benefits			
FICA	\$52,518	7.00%	\$242
PERS/Employer and Employee pickup	\$307,707	40.00%	\$1,418
Health /Dental Insurance	\$314,414	41.00%	\$1,449
Health Reimbursement Account (employer Funded)	\$38,916	5.00%	\$179
Life Insurance	\$4,100	1.00%	\$19
Long Term Disability	\$7,357	1.00%	\$34
Workers Compensation	\$5,047	1.00%	\$23
Deferred Compensation	\$21,125	3.00%	\$97
Other - Misc	\$16,777	1.00%	\$77
Total Fringe Per Month	\$767,961		
Fringe Per Employee Per Month			\$3,539

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

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 FY22 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 FY22 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 FY22 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 FY22 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 FY22 budget. Costs are directly allocated to the service area square footage occupancy of space in the building. (For FY22, 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 FY22 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 2021.
- 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 2021).
- L. Server Usage as a percentage: Server usage is allocated as a percentage to the benefitting service area based on projected usage in the FY22 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 FY22 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 FY22 budget.

O. Funds as a percentage: The total number of budget and financial funds for each service area as budgeted in the FY22 budget, expressed as a percent of total funds. FY22 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, 2022

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.

American Rescue Plan: A \$1.9 trillion economic stimulus bill signed into law on March 11, 2021, and builds upon many of the measures in the CARES Act from March 2020.

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.

CARES Act: See *Coronavirus Aid, Relief, and Economic Security Act*.

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.

CEP: See *Client-Employed Provider Program*.

Client-Employed Provider Program (CEP): Program for Medicaid eligible, seniors and persons with disabilities that require assistance. As implied by the name, the individuals receiving care act as the employer of the care provider.

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.

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.

Coronavirus Aid, Relief, and Economic Security Act (CARES): A \$2.2 trillion economic stimulus bill signed into law on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic in the United States.

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

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*.

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.

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

GLOSSARY, Continued

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

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 66 managerial funds – 3 general subfunds, 52 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).

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.

GFOA: See *Government Finance Officers Association*.

GIS: See *Geographical Information System*.

GLOSSARY, Continued

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.

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.

GLOSSARY, Continued

Lane Geographic Data Consortium (LGDC): 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.

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.

LGDC: See *Lane Geographic Data Consortium*.

LGPI: See *Local Government Personnel Institute*.

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.

Link Lane: LCOG's transit service currently running from Eugene to Florence and Florence to Yachats with two trips each way every day.

Local Government Personnel Institute (LGPI): Human Resources Program LCOG will take over in FY21 from the League of Oregon Cities and Association of Counties.

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.

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.

GLOSSARY, Continued

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.

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*.

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*.

Operations Contingency Reserve: 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 though 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.

GLOSSARY, Continued

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 Agency 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.

PEG: See *Public, Educational, Government Grant*.

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.

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

PSCC: See *Public Safety Coordinating Council*.

Public Agency 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, Educational, Government Grant (PEG): Funding for capital improvements to the PEG channels. Under the current cable franchise agreement that Eugene, Springfield and Lane County have with Comcast, Comcast provides an annual payment for distribution to PEG broadcast channels.

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

GLOSSARY, Continued

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.

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 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.

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*.

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*.

GLOSSARY, Continued

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 (Formerly 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.

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.

STIF: See *Statewide Transportation Improvement Fund*.

Statewide Transportation Improvement Fund (STIF): This statewide fund provides a dedicated source of funding to expand public transportation by funding transit projects.

GLOSSARY, Continued

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.

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.