



# **FY18 ADOPTED BUDGET**

**FOR THE FISCAL YEAR  
JULY 1, 2017 – JUNE 30, 2018**

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

[www.lcog.org](http://www.lcog.org)



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# **FY18 ADOPTED BUDGET**

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

**Brenda Wilson, Executive Director  
Howard Schussler, Government Services Division Director  
Jody Cline, Senior and Disability Service Division Director**

**Prepared by:**

**Finance and Budget Team  
Marlene "Mitzi" Colbath, Manager  
Chris Shuster  
David Phillips  
Estelle Coreris  
Keina Wolf  
Suzanne Dodge**

## READERS GUIDE

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**For the Fiscal Year Ending June 30, 2018**

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**READERS GUIDE**

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# READERS GUIDE TO THE FY18 PROPOSED BUDGET

For the Fiscal Year Ending June 30, 2018

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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, 2017 to June 30, 2018.

## The Budget Document

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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, a glossary of terms used in this document, and goals and accomplishments for each of the major work program areas.

## LCOG Budget Process

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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

## **READERS GUIDE TO THE FY18 PROPOSED BUDGET**

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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.

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The FY18 Budget process, review and approval timeline is as follows:

- |         |  |
|---------|--|
| 11/8/16 | LCOG Executive Committee establishes FY18 budget assumptions.<br>LCOG Executive Committee Reviews FY18 Proposed member dues rates. |
| 12/8/16 | LCOG Board adopts FY18 Budget Process and Assumptions.<br>LCOG Board approves FY18 member dues rates based on proposed schedule.   |
| 2/23/17 | LCOG Board appoints Budget Committee.  |
| 5/8/17  | FY18 Proposed Budget document is delivered to LCOG Budget Committee.   |
| 5/22/17 | , LCOG Budget Committee Meeting to review, deliberate, and recommend FY18 Proposed Budget to the LCOG Board.                       |
| 6/22/17 | Public Hearing on Budget; Adoption of FY18 Proposed Budget by LCOG Board.  |

### **Budget Meetings**

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

### **Contact Information**

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Lane Council of Governments  
[www.lcog.org](http://www.lcog.org)  
Finance and Budget Manager  
(541) 682-3044  
Email: [mcolbath@lcog.org](mailto:mcolbath@lcog.org)



# INTRODUCTION

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# INTRODUCTION

## For the Fiscal Year Ending June 30, 2018

### 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 362,150. 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 144<sup>th</sup> 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**

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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 34 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**

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Our members represent 34 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, three utilities, a transit district, two fire districts, an ambulance district, and a port.

#### **Member Governments**

Bethel School District #52	City of Veneta	Lane Education Service District
Lane Library District	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	River Road Park & Rec District
City of Dunes City	Eugene Water & Electric Board	Siuslaw Library District
City of Eugene	Fern Ridge Library District	Siuslaw Valley Fire District
City of Florence	Heceta Water People's Utility District	South Lane School District
City of Junction City	Junction City RFPD	Springfield School District
City of Lowell	Lane Community College	Western Lane Ambulance Dist.
City of Oakridge	Lane County	Willamalane Park & Rec District
City of Springfield		

### **Our Mission**

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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.

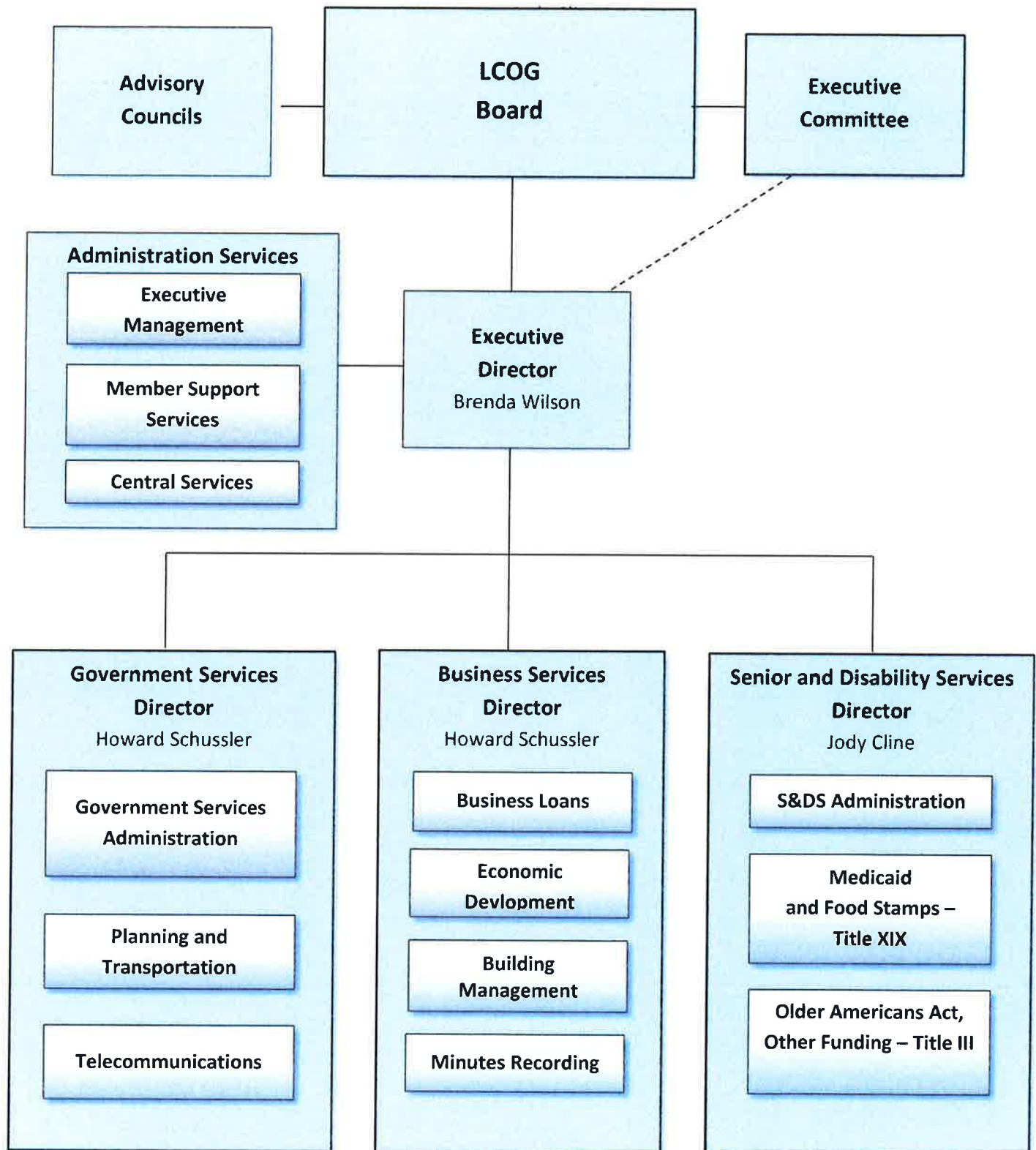
### **LCOG Services**

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

# ORGANIZATIONAL SERVICES CHART

For the Fiscal Year Ending June 30, 2018



# LCOG BOARD OF DIRECTORS

For the Fiscal Year Ending June 30, 2018

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

Bethel School District 52  
Alan Laisure

Fern Ridge Library District  
Steve Recca (#) (\*)

City of Coburg  
Ray Smith

Heceta Water District  
Debby Todd (#) (\*)

City of Cottage Grove  
Jeff Gowing

Junction City Rural Fire Protection District  
Don Lighty

City of Creswell  
Richard Zettervall

Lane Community College  
Matt Keating

City of Dunes City  
Rebecca Ruede

Lane County  
Faye Stewart

City of Eugene  
Chris Pryor (#)

Lane Education Service District  
Sherry Duerst-Higgins (#) (\*) (^)  
**Vice-Chair of the Board of Directors**

City of Florence  
Susy Lacer

Lane Library District  
Vacant

City of Junction City  
Mark Crenshaw

McKenzie School District 68  
Vacant

City of Lowell  
Don Bennett

Port of Siuslaw  
Nancy Rickard

City of Oakridge  
Jim Coey

River Road Park & Recreation District  
Wayne Helikson

City of Springfield  
Leonard Stoehr (#)

Siuslaw Library District  
Susy Lacer

City of Veneta  
Sandra Larson

Siuslaw Valley Fire & Rescue District  
Jim Langborg

City of Westfir  
Matt Meske

South Lane School District 45J  
Alan Baas (#)

Creswell School District 40  
Mike Anderson

Springfield School District 19  
Erik Bishoff

Emerald Peoples Utility District  
Vacant

Western Lane Ambulance District  
Bob Sneddon

Eugene School District 4J  
Mary Walston (#) (^)

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

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

Non-Voting Member: Lane Transit District  
Carl Yeh

Non-Board Members of the Budget Committee: Jessica Mumme, Joy Olgyay, Robin Zygaits

## **BUDGET MESSAGE**

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**EXECUTIVE DIRECTOR'S BUDGET MESSAGE**  
**For the Fiscal Year Ending June 30, 2018**

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

I am pleased to present LCOG's *FY18 Proposed Budget and Work Program* for Board consideration. The *FY18 Proposed Budget* totals \$39,561,861 which is \$1,723,921 less than the *FY17 Adopted Budget*.

This proposed budget represents management's best current assessment of the obligations and financial capability of LCOG for the year that lies ahead, and reflects LCOG's effort to continue to be innovative in stabilizing our costs, our rates, and our budget, while maintaining a high level of service to the region, and on finding ways to address the challenges ahead in a positive and productive manner. While this proposal is very much affected and constrained by the same economic uncertainties that are impacting our members and community partners, I believe that this *Proposed Budget* represents a responsible plan for the upcoming fiscal year given the challenges we face.

#### **SUMMARY OF THE BUDGET**

As the LCOG Board is aware, unlike many government agencies, LCOG does not receive all of its revenues at the beginning of each year. LCOG's work and fiscal capability, and therefore funding, are largely based on grants and contracts which emerge over time, so there is always greater variability in LCOG's budgeting process than may be present for local government units that rely upon a tax base.

This balancing act is difficult to maintain, but the LCOG *FY18 Proposed Budget* is developed beginning with the Budget Assumptions (see Supplemental Information Section on page 35 ) adopted by the LCOG Board in December of each year, with the understanding that changes will be required as a result of changing factors. A Revised Budget will be required due to presently unknown factors, such as the S&DS funding allocation from the state, which we do not expect to receive until fall of 2017.

#### **Revenues**

The *FY18 Proposed Budget* revenue budget reflects an overall decrease of 4.2% or \$1,723,921 less than *FY17 Adopted Budget* revenue. Fluctuations in revenue are normal for LCOG as a grant and contract funded agency. The following table compares *FY18 Proposed Revenues* to *FY17 Adopted Revenues* by source of revenue.

REVENUES	Federal and State	Local	Transfers In	Beginning Reserves	Total Budget
FY18 Proposed	\$ 20,315,456	\$ 8,084,492	\$ 4,050,873	\$ 7,111,040	\$ 39,561,861
FY17 Adopted	\$ 19,476,630	\$ 10,705,546	\$ 3,761,234	\$ 7,342,372	\$ 41,285,782
Dollar Change	\$ 838,826	\$ (2,621,054)	\$ 289,639	\$ (231,332)	\$ (1,723,921)
Percent Change	4.3%	-24.5%	7.7%	-3.2%	-4.2%

In terms of increases in the budget for FY18, both Federal and State Revenue and Transfers In are projected to increase by \$1,128,465 over *FY17 Adopted Budget*; the remaining revenues are expected to decrease by \$2,852,386 compared to FY17 budget, for an overall net decrease of \$1,723,921.

A decrease in Local Revenue makes up 24.5% of the expected decline in revenue compared to the *FY17 Adopted Budget*. This is due primarily to a change in how we report Materials and Services expenses in



## EXECUTIVE DIRECTOR'S BUDGET MESSAGE, Continued

Senior and Disability Services (S&DS) which results in a \$2,202,841 decrease in S&DS Local Revenue (See Schedule on page 27). We also expect a decrease in Government Services Local Revenue, with revenue shifting from Local Revenue to Federal and State Revenue resulting in an overall Government Services increase in Federal, State, and Local Revenue of about \$157,000. (See Schedule on page 24).

While the S&DS budget shows a slight increase in State and Federal Revenue, this increase is not sufficient to accommodate the increase costs we anticipate in FY18. Based on information we have received from the state on what our FY18 funding allocation will be, we expect about a \$1.2 million budget shortfall in FY18. In comparison, for the 2015-2017 Biennium, S&DS funding was increased by \$6.7 million from the previous Biennium due to caseload increases. For the 2017-2019 Biennium, we are forecasting only a \$348,500 increase in revenue. This small increase is insufficient to cover costs without reductions. The S&DS Division Director and management team have looked at how we might bridge that budget gap and have presented a preliminary plan to create the FY18 Proposed Budget. This budget was prepared with those cuts in mind.

### Expenditures

The FY18 *Proposed Budget* reflects an expenditures decrease of 4.2% or \$1,723,921. The decrease matches the decrease in revenues as noted above. The following table provides a comparison between FY18 *Proposed Budget* and FY17 *Adopted Budget* by expense type:

EXPENDITURES	Personal Services	Materials & Services	Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY18 Proposed	\$ 19,783,711	\$ 6,451,249	\$ 59,499	\$ 2,560,136	\$ 457,937	\$ 4,050,873	\$ 6,198,456	\$ 39,561,861
FY17 Adopted	\$ 18,305,051	\$ 9,214,975	\$ 49,827	\$ 3,293,421	\$ 574,580	\$ 3,761,234	\$ 6,086,694	\$ 41,285,782
Dollar Change	\$ 1,478,660	\$ (2,763,726)	\$ 9,672	\$ (733,285)	\$ (116,643)	\$ 289,639	\$ 111,762	\$ (1,723,921)
Percent Change	8.1%	-30.0%	19.4%	-22.3%	-20.3%	7.7%	1.8%	-4.2%

Personal Services is LCOG's largest expenditure, with the overall net increase for FY18 proposed at \$1,478,660 or 8.1% net increase. Salaries are a reflection of authorized FTE and are adjusted based on cost of living adjustments (COLA), step increases or merit awards and other collective bargaining factors.

While the FY18 *Proposed Budget* anticipates an overall net increase to LCOG's staff of only 2.7 FTE over the FY17 *Adopted Budget* – from 198.42 to 201.12 FTE, per-employee costs are expected to increase in FY18. Most notably is the employer rate payment to the Public Employees Retirement System (PERS). Beginning July 1, 2017, LCOG's Tier 1 and Tier 2 PERS rate will increase from 17.12% to 21.46% and the OPSRP rate will increase from 10.94% to 14.11%.

Also effective July 1, 2017, represented Government Services employees will receive a 1.3% COLA based on a 5-year average of the CPI-U. Administrative and Government Services management employees will receive a similar COLA. S&DS employees will receive a 2.0% COLA.

Merit increases also impact Personal Services costs. While employees are eligible for 3.5% annual merit increases, 40% of Government and Administrative Services employees will be at the top step of their salary range, which means that they will not be eligible for merit increases, but are eligible for an annual one-time \$250 top step bonus. In S&DS, 81% are not at top-step and are eligible for merit increases; S&DS staff at the top step are eligible for a top step bonus of \$350. Over 30% of management employees will be at the top step of their salary range, and are eligible for a top step bonus.



## **EXECUTIVE DIRECTOR'S BUDGET MESSAGE, Continued**

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LCOG provides medical, dental and vision coverage on behalf of its employees. We are currently looking at health care insurance options for calendar year 2018 and we will not have health insurance costs for calendar year 2018 until fall of 2017. Even so, the FY18 *Proposed Budget* assumes a 7.8 percent decrease in health care premiums over the current year, beginning January 1, 2018, based on information from the health care plan LCOG is currently enrolled in.

The balance of the change in the FY18 *Proposed Budget* expenditures over the FY17 *Adopted Budget* – consists of a 30.0% decrease in Materials and Services (-\$2,763,726); a 22.3% decrease in Services By Others (-\$733,285); and a 20.3% decrease in Debt Service (-\$116,643). These decreases are offset by net increases in Capital Outlay of 19.4% (\$9,672); Transfers Out of 7.7% (\$289,639); and Ending Reserves of 1.8% (\$111,762). The net decrease in Materials and Services is primarily in the Government Services Division and includes a \$1,113,031 fiber contract with the City of Eugene. The decrease in Services by Other Organizations is primarily due to the expectation of funding fewer business loans in FY18. The net Ending Reserves decrease of \$111,762 is a result of the use of reserves for the replacement of the telephone system and a greater number of Business Loans being repaid.

Most notable, for the fourth year in a row, is the reduction to Debt Service of \$116,643. LCOG sold its Springfield Building in FY16 and the Schaefer's Building in FY14. What remains for building debt is one long-term outstanding debt on the one remaining building that LCOG owns – Park Place Building. LCOG refinanced this one remaining loan in FY16. For more information on the long term debt, see page 53 in the Supplemental Information Section.

In addition, LCOG has reduced internal operating costs to decrease indirect rates for the fifth fiscal year in a row. While some costs for Central Services have increased, such as Personal Costs and some Materials and Services costs, like property liability insurance and the cost of computer storage, we have managed indirect costs responsibly and reduced the overall rate even as costs have increased. For more information on indirect costs, see page 57 in the Supplemental Information Section.

I believe this FY18 *Proposed Budget* sets a responsible course for the organization, representing a continued high level of fiscal responsibility and a continued reduction in our administrative indirect costs, making for a more efficient organization. I expect LCOG to continue to make progress on a number of fronts in 2017-2018 to better serve our members, partners, and the citizens of Lane County.

My sincere thanks to LCOG staff for the amazing work they do every day to help LCOG meet our mission and provide excellent service. And thank you to the LCOG Board, the Budget Committee, the Board's Advisory committees, and our membership for your ongoing support as we continue to evolve into the organization you need and want us to be. As we move toward the new fiscal year, please accept this note as my personal invitation to share your thoughts, concerns, and ideas about how we can better serve our region. I look forward to another year in your service.

Sincerely,

Brendalee S. Wilson  
Executive Director

## FINANCIAL SECTION

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## **FY18 PROPOSED BUDGET - ALL FUNDS**

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## LCOG'S FUNDING BREAKDOWN

For the Fiscal Year Ending June 30, 2018

### 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: 3.3%; Special Revenue Fund: 85.1%; Enterprise Fund: 11.6%.

**FY18 Proposed Resources:**  
**\$39,561,861**

**Federal and State: \$20,315,456**

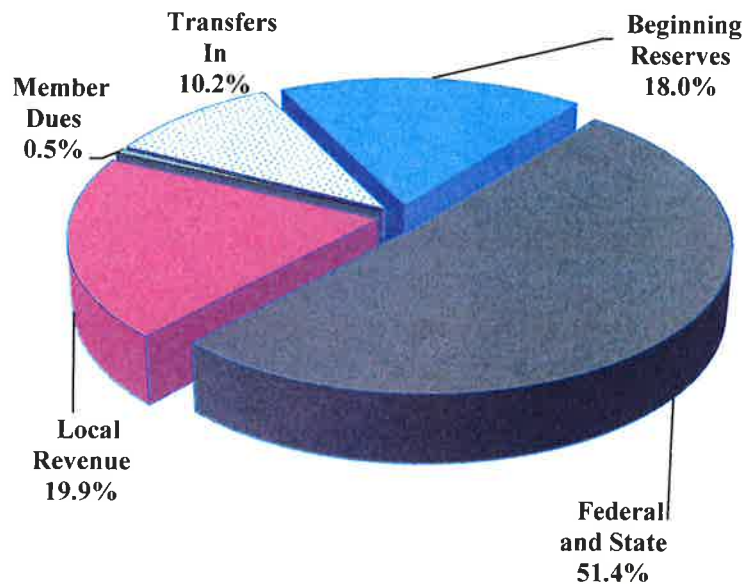
**Local Revenue: \$7,873,292**

**Local Revenue - Member**

**Dues: \$211,200**

**Transfers In: \$4,050,873**

**Beg. Revenues: \$7,111,040**



Federal and State – 51.4%

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

Local Revenue – 19.9%

Revenue from local contracts, interest, donations, sales of products and all revenue that is not federal or state.

Local Revenue, Member Dues – 0.5%

Dues paid by 33 of LCOG's 34 members (LTD does not pay dues).

Internal Transfers – 10.2%

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

Beginning Reserves – 18.0%

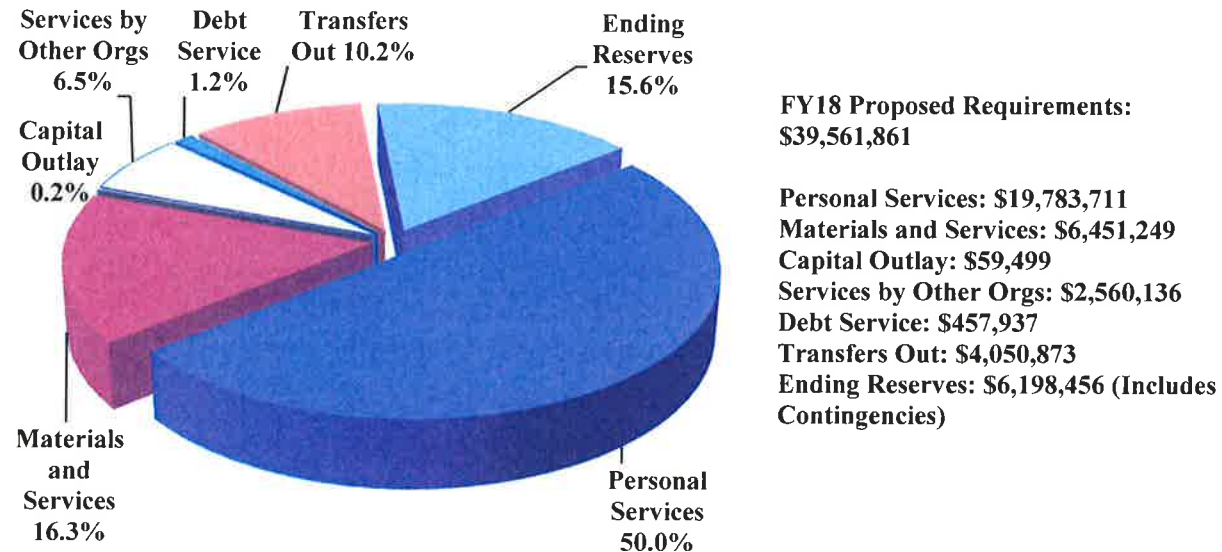
Beginning Fund Balance consists of resources carried forward from previous fiscal years, including grant funds, reserves for specific purposes (e.g., loans, contingency accounts, contract funds) and monies used for cash flow.

Special Revenue Fund activities generate the largest piece of current revenues at \$33,672,733, comprised of activities in the Government Services and Senior and Disability Services Divisions.

## 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.



#### Personal Services – 50.0%

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

#### Materials and Services – 16.3%

Major expenditures that include contractual and other services, materials, supplies and other charges ranging from office supplies to telephones to travel.

#### Capital Outlay – 0.2%

These funds provide for major capital improvements.

#### Services by Other Organizations – 6.5%

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

#### Debt Service – 1.2%

Debt service provides for payments on loans.

#### Transfers Out – 10.2%

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

#### Ending Reserves – 15.6%

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 FY14 – FY18**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ending June 30, 2018**

FTE	176.71	185.31	192.02	198.42	201.12
	FY14	FY15	FY16	FY17	FY18
	Actual	Actual	Actual	Adopted	Proposed
Resources:					
Federal and State	\$ 16,586,243	\$ 17,628,691	\$ 20,042,495	\$ 19,476,630	\$ 20,315,456
Local Revenue	\$ 9,582,278	\$ 11,148,317	\$ 14,891,297	\$ 10,508,349	\$ 7,873,292
Local Revenue - Member Dues	\$ 196,361	\$ 197,825	\$ 206,671	\$ 197,197	\$ 211,200
Transfers In	\$ 3,169,116	\$ 4,325,488	\$ 3,172,909	\$ 3,761,234	\$ 4,050,873
Beginning Reserves	\$ 5,249,766	\$ 6,632,893	\$ 6,755,081	\$ 7,342,372	\$ 7,111,040
Total Resources	<u>\$ 34,783,764</u>	<u>\$ 39,933,214</u>	<u>\$ 45,068,453</u>	<u>\$ 41,285,782</u>	<u>\$ 39,561,861</u>
Requirements:					
Personal Services	\$ 15,014,901	\$ 16,358,871	\$ 17,544,658	\$ 18,305,051	\$ 19,783,711 (a)
Materials and Services	\$ 6,026,218	\$ 7,935,748	\$ 7,957,329	\$ 9,214,975	\$ 6,451,249 (a)
Capital Outlay	\$ 41,321	\$ -	\$ 198,286	\$ 49,827	\$ 59,499
Services by Other Organizations	\$ 1,733,632	\$ 3,098,044	\$ 2,885,134	\$ 3,293,421	\$ 2,560,136
Debt Service	\$ 2,165,232	\$ 1,131,107	\$ 5,346,016	\$ 574,580	\$ 457,937
Transfers Out	\$ 3,169,116	\$ 4,325,488	\$ 3,172,909	\$ 3,761,234	\$ 4,050,873
Ending Reserves	\$ 6,633,344	\$ 7,083,956	\$ 7,964,121	\$ 6,086,694	\$ 6,198,456 (b)
Total Requirements	<u>\$ 34,783,764</u>	<u>\$ 39,933,214</u>	<u>\$ 45,068,453</u>	<u>\$ 41,285,782</u>	<u>\$ 39,561,861</u>
This schedule includes total service budgets for the three reporting funds: General Fund (page 17), Special Revenue Fund (page 21), and Enterprise Fund (page 30). 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	\$ 1,394,925	\$ 1,656,509	\$ 1,111,011	\$ 1,217,210	\$ 1,318,274
Government Services	\$ 9,333,302	\$ 8,985,346	\$ 8,319,936	\$ 9,896,933	\$ 9,476,111
Senior and Disability Services	\$ 18,103,915	\$ 23,980,061	\$ 26,254,849	\$ 26,338,812	\$ 24,196,622
Business Services	<u>\$ 5,951,622</u>	<u>\$ 5,311,298</u>	<u>\$ 9,382,657</u>	<u>\$ 3,832,827</u>	<u>\$ 4,570,854</u>
Total All Services	<u>\$ 34,783,764</u>	<u>\$ 39,933,214</u>	<u>\$ 45,068,453</u>	<u>\$ 41,285,782</u>	<u>\$ 39,561,861</u>
Indirect (Overhead)	<u>\$ 3,003,697</u>	<u>\$ 28,579,590</u>	<u>\$ 2,831,855</u>	<u>\$ 2,237,032</u>	<u>\$ 2,377,780</u> (a)

Notes:

- (a) 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).
- (b) For details to Ending Reserves, see the Supplemental Information Section on Page 67.

**ALL ORGANIZATIONAL FUNDS**  
**FY18 PROPOSED BUDGET COMPARED TO FY17 ADOPTED BUDGET**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**For the Fiscal Year Ending June 30, 2018**

	FY18 Proposed	FY17 Adopted	Difference
Resources:			
Federal and State	\$ 20,315,456	\$ 19,476,630	\$ 838,826
Local Revenue	\$ 7,873,292	\$ 10,508,349	\$ (2,635,057)
Local Revenue - Member Dues	\$ 211,200	\$ 197,197	\$ 14,003
Transfers In	\$ 4,050,873	\$ 3,761,234	\$ 289,639
Beginning Reserves	\$ 7,111,040	\$ 7,342,372	\$ (231,332)
 Total Resources	 <u>\$ 39,561,861</u>	 <u>\$ 41,285,782</u>	 <u>\$ (1,723,921)</u>
Requirements:			
Personal Services*	\$ 19,783,711	\$ 18,305,051	\$ 1,478,660
Materials and Services*	\$ 6,451,249	\$ 9,214,975	\$ (2,763,726)
Capital Outlay	\$ 59,499	\$ 49,827	\$ 9,672
Services by Other Organizations	\$ 2,560,136	\$ 3,293,421	\$ (733,285)
Debt Service	\$ 457,937	\$ 574,580	\$ (116,643)
Transfers Out	\$ 4,050,873	\$ 3,761,234	\$ 289,639
Reserves	\$ 6,198,456	\$ 6,086,694	\$ 111,762
 Total Requirements	 <u>\$ 39,561,861</u>	 <u>\$ 41,285,782</u>	 <u>\$ (1,723,921)</u>
FTE by Service Area:			
Administration	12.26	12.59	(0.33)
Government Services	29.87	24.79	5.08
Senior and Disability Services	157.52	159.54	(2.02)
Business Services	1.47	1.50	(0.03)
 Total FTE	 <u>201.12</u>	 <u>198.42</u>	 <u>\$ 2.70</u>

\*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)	\$ 2,377,780	\$ 2,237,032	\$ 140,748
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## **GENERAL FUND**

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**GENERAL FUND – ADMINISTRATION SERVICES  
WORK PROGRAM BUDGET  
For the Fiscal Year Ending June 30, 2018**

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**Budget for Funds in this Service Area:**

General Fund - LCOG Operating	\$1,307,274
General Fund - Member Support Services	\$11,000
Indirect – Support Services	<u>\$2,377,780</u>
<b>Total:</b>	<b>\$3,696,054</b>

<b>Total FTE:</b>	<b>1.25 FTE LCOG Operating</b>
	<b>0.00 FTE Member Support Services</b>
	<b><u>11.01 FTE Central Services</u></b>
	<b>12.26 FTE</b>

<b>Service Areas funded by General Fund:</b>	<b>LCOG Operating</b>
	<b>Member Support Services</b>
	<b>Central Services</b>

**LCOG OPERATING**

Service Budget:	\$1,307,274
Service Funds:	General Fund - LCOG Operating
FTE:	1.25 (.75 FTE Executive Director; .25 FTE Dues support of Division Director; .25 FTE LCOG Board (MMWIX) support of 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. Executive Management provides information, recommendations, and other support services to LCOG members.

**MEMBER SUPPORT SERVICES**

Service Budget:	\$11,000
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.

## **GENERAL FUND – ADMIN. SERVICES WORK PROGRAM BUDGET, Continued**

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### **CENTRAL SERVICES**

Service Budget: \$2,377,780 (\$1,323,385 Personal Services; \$1,054,395 Materials and Supplies)  
Service Funds: General Fund – Indirect Support Services  
FTE: 11.01 FTE

The number of FTE for each area within Central Services:

Administration Management:	0.25 FTE
Administration Support:	0.95 FTE
Finance and Budget:	4.00 FTE
Human Resources:	2.00 FTE
Information Technology:	<u>3.81</u> FTE
	11.01 FTE

### **Description**

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

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

Specific descriptions of the above services within Central Services are as follows. Each area's share of the Personal Services budget is shown; the Materials and Services' budget serves all areas of the organization, and therefore, is not broken out by service area. For information on Indirect Support Services, see Supplemental Information Section on page 56.

### **Administration Management**

Personal Service Budget: \$53,508 of the total \$1,323,385 Personal Services budget  
Service Funds: General Fund - Indirect-Central Services  
FTE: .25 FTE of the total 11.01 FTE

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

### **Administration Support**

Personal Service Budget: \$75,286 of the total \$1,323,385 Personal Services budget  
Service Funds: General Fund - Indirect Support Services  
FTE: 0.95 FTE of the total 11.01 FTE

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

## **GENERAL FUND - ADMIN. SERVICES WORK PROGRAM BUDGET, Continued**

### **Finance and Budget Services**

Personal Service Budget: \$445,163 of the total \$1,323,385 Personal Services budget  
Service Funds: General Fund - Indirect Support Services  
FTE: 4.00 FTE of the total 11.01 FTE

Finance and Budget Services 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: \$252,650 of the total \$1,323,385 Personal Services budget  
Service Funds: General Fund - Indirect Support Services  
FTE: 2.00 FTE of the total 11.01 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: \$496,778 of the total \$1,323,385 Personal Services budget  
Service Funds: General Fund - Indirect Support Services  
FTE: 3.81 FTE of the total 11.01 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.

**GENERAL FUND – SUMMARY**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ending June 30, 2018**

FTE	14.68	13.40	13.52	12.59	12.26
	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed
<b>Resources:</b>					
Local Revenue - Member dues	\$ 196,361	\$ 197,825	\$ 206,671	\$ 197,197	\$ 211,200
Local Revenue - Rental Income	\$ 100,760	\$ 100,760	\$ 44,963 (a)	\$ -	\$ -
Local Revenue - Other Sources	\$ 545,275 (b)	\$ 880,403 (c)	\$ 455,755	\$ 56,554	\$ 49,295
Local Revenue - Overhead Carryforward	\$ 267,128	\$ -		\$ -	\$ 29,153 (d)
Transfers In - Member Support Services	\$ 17,281	\$ 7,293	\$ 5,566	\$ 16,000	\$ 11,000
Transfers In - from Direct Subfunds	\$ 40,798	\$ 78,873	\$ 97,998	\$ -	\$ 69,120
Beginning Reserves	\$ 227,322	\$ 391,355	\$ 300,058	\$ 947,459 (e)	\$ 948,506
<b>Total Resources</b>	<b>\$ 1,394,925</b>	<b>\$ 1,656,509</b>	<b>\$ 1,111,011</b>	<b>\$ 1,217,210</b>	<b>\$ 1,318,274</b>
<b>Requirements:</b>					
Personal Services	\$ 183,121	\$ 181,713	\$ 324,451	\$ 298,936	\$ 253,631
Support Services	\$ 2,964	\$ -	\$ 29,153	\$ -	\$ -
Materials and Services	\$ 39,123	\$ 154,871	\$ 151,782	\$ 178,668	\$ 153,609
Capital Outlay	\$ -	\$ -	\$ 65,764	\$ 4,827	\$ 4,499
Debt Service	\$ 100,760	\$ 100,760	\$ 41,196 (a)	\$ -	\$ -
Overhead Support to Indirect	\$ 141,481 (f)	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 535,440 (g)	\$ 590,232 (h)	\$ 33,135	\$ 17,099	\$ 403,166
Ending Reserves - Contingencies	\$ 392,036	\$ 628,933	\$ 465,530	\$ 717,680	\$ 503,369 (i)
<b>Total Requirements</b>	<b>\$ 1,394,925</b>	<b>\$ 1,656,509</b>	<b>\$ 1,111,011</b>	<b>\$ 1,217,210</b>	<b>\$ 1,318,274</b>

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

FTE noted on this page includes all Administrative positions in the General Fund (LCOG Operating and Indirect) but excludes Indirect revenue and expenditures. For details to Indirect, see the Supplemental Information Section on page 56.

**Notes:**

- (a) Springfield Building rental income and debt service. Building was sold on 12/11/15.
- (b) FY14: Amount includes two annual payments on the FY12 \$418,000 loan to Park Place Building of \$85,489 (a 10 year loan - to FY22). Remaining amount of \$459,786 includes \$85,202 in one-time internal recovery and cost savings, \$362,584 for PERS anticipated rate increases, and \$12,000 Oregon Regional Councils Association (ORCA) fees. (LCOG ended membership in ORCA in FY15).
- (c) FY15: Amount includes annual payment on the FY12 \$418,000 loan to Park Place Building of \$42,744 (a 10 year loan - to FY22). Remaining amount of \$837,659 includes \$425,134 in one-time internal recovery and cost savings and \$412,525 collection for PERS anticipated rate increases.
- (d) Recovery of prior years support provided Indirect fund for funding shortfall. See (f).
- (e) Amount includes net proceeds from selling Springfield Building (\$260,563).
- (f) FY14: Loss in the Indirect fund that LCOG Operating funded. See Supplemental Information Section for more information on indirect-overhead charges. The amount is noted here to document the level of support provided. Funds are recovered. See (e).
- (g) FY14: Includes \$296,693 for Government Services revenue shortfall; \$17,281 support to Member Support Services; \$193,133 to Park Place Building and \$28,333 to Springfield Building.
- (h) FY15: Includes \$516,343 return of funds collected from Senior & Disability Services (S&DS) in prior revenue shortfall recovery; \$56,596 for Governmental Services revenue shortfall; \$7,293 support to Member Support Services; and \$10,000 for Park Place Building first floor improvements.
- (i) Moved \$390,966 Capital Contingency Fund to Enterprise Fund - Building Management. For more details to Contingency accounts see the Supplemental Information Section of this document.

**LCOG OPERATING FUND**  
**MEMBER SUPPORT SERVICES FUND**  
**INDIRECT FUND**

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**GENERAL FUND DETAIL – LCOG OPERATING  
SCHEDULE OF RESOURCES AND REQUIREMENTS  
BUDGET AND ACTUAL  
For the Fiscal Year Ending June 30, 2018**

FTE	1.04	0.75	0.83	1.54	1.25
	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed
<b>Resources:</b>					
Local Revenue - Member Dues	\$ 196,361	\$ 197,825	\$ 206,671	\$ 197,197	\$ 211,200
Local Revenue - Rental Income	\$ 100,760	\$ 100,760	\$ 44,963	\$ -	\$ - (a)
Local Revenue - Overhead Carryforward	\$ 267,128	\$ -	\$ 141,481	\$ -	\$ 29,153 (b)
Local Revenue - Loan Repayment	\$ 85,489	\$ 42,745	\$ 42,745	\$ 42,745	\$ 42,745
Local Revenue - Other Sources	\$ 447,786	\$ 837,659	\$ 271,529	\$ 13,809	\$ 6,550
Transfers In - From Direct Subfunds	\$ 40,798	\$ 78,873	\$ 97,998	\$ -	\$ 69,120
Beginning Reserves	\$ 227,322	\$ 391,355	\$ 300,058	\$ 947,459	\$ 948,506 (c)
<b>Total Resources</b>	<b>\$ 1,365,644</b>	<b>\$ 1,649,217</b>	<b>\$ 1,105,445</b>	<b>\$ 1,201,210</b>	<b>\$ 1,307,274</b>
<b>Requirements:</b>					
Personal Services	\$ 176,804	\$ 176,396	\$ 324,451	\$ 298,936	\$ 250,231
Materials and Services	\$ 19,123	\$ 154,871	\$ 151,782	\$ 163,767	\$ 147,209
Capital Outlay	\$ -	\$ -	\$ 65,764	\$ 4,827	\$ 4,499
Debt Service	\$ 100,760	\$ 100,760	\$ 41,196	\$ -	\$ - (a)
Overhead Support to Indirect	\$ 141,481	\$ -	\$ 29,153	\$ -	\$ - (b)
Transfers Out - to Member Support Services	\$ 9,281	\$ 7,293	\$ -	\$ 16,000	\$ 11,000
Transfers Out - to Direct subfunds	\$ 526,159	\$ 580,964	\$ 27,569	\$ -	\$ 390,966 (d)
Ending Reserves - Contingencies	\$ 392,036	\$ 628,932	\$ 465,530	\$ 717,680	\$ 503,369 (d)
<b>Total Requirements</b>	<b>\$ 1,365,644</b>	<b>\$ 1,649,216</b>	<b>\$ 1,105,445</b>	<b>\$ 1,201,210</b>	<b>\$ 1,307,274</b>

This schedule does not include Indirect Support Services costs; see page 20 of this document for a history of those values.

**Notes:**

- (a) In December 2015 LCOG sold the Springfield Building. As a result, there were no further rental revenues to be received. LCOG used proceeds from the sale of the building to pay off all outstanding debt. Therefore, debt service was eliminated.
- (b) Support provided Indirect Fund for funding shortfall. I.e., in FY14 amount is the FY12 support provided Indirect Fund for funding shortfall. (Per Cost Allocation Plan, support provided Indirect is recoverable in the second fiscal year following the year of support).
- (c) FY16: Prior period adjustment for Compensated Absences Liability reduced reserves (\$328,475). In FY17, Compensated Absences Liability was adjusted back to beginning reserves in General Fund.
- (d) Moved \$390,966 Capital Contingency Fund to Enterprise Fund - Building Management. For more details to contingency accounts see page 67 of the Supplemental Information Section of this document.

**GENERAL FUND DETAIL – MEMBER SUPPORT SERVICES**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ending June 30, 2018**

	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Adopted</u>	<u>FY18 Proposed</u>
<b>Resources:</b>					
Local Revenue - ORCA* Fees	\$20,000	\$ -	\$ -	\$ -	\$ -
Transfers In - Member Services	<u>\$ 9,281</u>	<u>\$ 7,293</u>	<u>\$ 5,566</u>	<u>\$ 16,000</u>	<u>\$11,000 (a)</u>
Total Resources	<u>\$29,281</u>	<u>\$ 7,293</u>	<u>\$ 5,566</u>	<u>\$ 16,000</u>	<u>\$11,000</u>
<b>Requirements:</b>					
Personal Services - Member Services	\$ 6,317	\$ 5,317	\$ 3,291	\$ -	\$ 3,400
Materials and Services - ORCA/Agencies	\$12,000	\$ -	\$ -	\$ -	\$ -
Materials and Services - ORCA/LCOG	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Materials and Services - Member Services	\$ 2,964	\$ 1,976	\$ 1,000	\$ 14,901	\$ 6,400 (b)
Transfers Out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,275</u>	<u>\$ 1,099</u>	<u>\$ 1,200 (c)</u>
Total Requirements	<u>\$29,281</u>	<u>\$ 7,293</u>	<u>\$ 5,566</u>	<u>\$ 16,000</u>	<u>\$11,000</u>

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

This combined fund was reported in prior years as a Special Revenue Fund (Member Support Services) and Agency Fund (ORCA). In FY14 we restated the activity as General Fund. Member Support Services is supported by member dues.

\*ORCA: Oregon Regional Councils Association.

**Notes:**

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

**INDIRECT SUMMARY**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ending June 30, 2018**

FTE	13.64	12.65	12.69	11.05	11.01
	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY178 Proposed
Resources:					
Support Services	\$ 2,857,016	\$ 2,857,959	\$ 2,831,855	\$ 2,237,032	\$ 2,348,627
Local Revenue - Overhead Adjustment	\$ 141,481 (a)	\$ -	\$ -	\$ -	\$ 29,153 (a)
Local Revenue - Administrative Fees	\$ 5,200	\$ -	\$ -	\$ -	
Total Resources	<u>\$ 3,003,697</u>	<u>\$ 2,857,959</u>	<u>\$ 2,831,855</u>	<u>\$ 2,237,032</u>	<u>\$ 2,377,780</u>
Requirements:					
Personal Services	\$ 1,395,236	\$ 1,416,289	\$ 1,495,107	\$ 1,296,871	\$ 1,323,385
Materials and Services	<u>\$ 1,608,461</u>	<u>\$ 1,441,670</u>	<u>\$ 1,336,748</u>	<u>\$ 940,161</u>	<u>\$ 1,054,395</u>
Total Requirements	<u>\$ 3,003,697</u>	<u>\$ 2,857,959</u>	<u>\$ 2,831,855</u>	<u>\$ 2,237,032</u> (b)	<u>\$ 2,377,780</u> (c)
Annual reduction in overhead	\$ (358,653)	\$ (145,738)	\$ (26,104)	\$ (594,823) (d)	\$ 111,595

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.

Notes:

- (a) Amount of shortfall experienced in the fund (under-recovery of Indirect costs). Support provided by the General Fund.
- (b) FY15 and FY16 included expenses related to the purchase, installation and conversion of the LCOG financial system. As a result, \$250,000 in one-time expenses are removed in FY17. In addition, LCOG converted space in Park Place Building that had been occupancy space charged to the General Fund to lease space, reducing occupancy rent revenue by \$130,712 (and a matching reduced occupancy expense charged to the General Fund). Lastly, a position dedicated to provide fiscal support for Government Services was reassigned to that division; also administrative personal services costs have declined due to replacing vacant positions at a lower cost.
- (c) While LCOG has continued to reduce Indirect rates by reducing and revising internal operating costs, some expenditures have continued to rise, including personal costs, liability insurance, and other operational costs.
- (d) Over the past five fiscal years, LCOG has been restructuring and reorganizing to maximize services to members. This effort has resulted in a cumulative reduction in overhead costs totaling \$1,125,318 from FY13 to FY17.



## **SPECIAL REVENUE FUND**

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**SPECIAL REVENUE FUND – SUMMARY**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ending June 30, 2018**

FTE	160.45	170.33	176.94	184.33	187.39	
	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed	
<b>Resources:</b>						
Federal and State	\$ 16,586,243	\$17,444,690	\$ 19,932,495	\$ 19,301,631	\$ 20,315,456	
Local Revenue	\$ 5,449,216	\$ 7,918,938	\$ 7,298,801	\$ 8,684,943	\$ 6,014,309	(a)
Transfers In	\$ 2,889,570	\$ 3,843,261	\$ 2,974,517	\$ 3,697,116	\$ 3,545,385	
Beginning Reserves	\$ 2,512,188	\$ 3,758,518	\$ 4,368,972	\$ 4,552,055	\$ 3,797,583	(b)
Total Resources	<u>\$ 27,437,217</u>	<u>\$32,965,407</u>	<u>\$ 34,574,785</u>	<u>\$ 36,235,745</u>	<u>\$ 33,672,733</u>	
<b>Requirements:</b>						
Personal Services	\$ 13,229,893	\$14,595,699	\$ 15,499,371	\$ 16,485,078	\$ 17,981,634	
Support Services	\$ 2,762,277	\$ 2,744,522	\$ 2,632,671	\$ 2,174,727	\$ 2,316,497	
Materials and Services	\$ 3,573,591	\$ 5,578,447	\$ 5,875,646	\$ 7,550,203	\$ 4,677,607	(c)
Capital Outlay	\$ 41,321	\$ -	\$ 77,020	\$ 45,000	\$ 25,000	
Services by Other Organizations	\$ 1,530,632	\$ 2,397,044	\$ 2,463,134	\$ 2,243,421	\$ 1,935,136	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ 2,541,215	\$ 3,276,320	\$ 2,950,218	\$ 3,696,017	\$ 3,611,888	
Ending reserves	\$ 3,758,288	\$ 4,373,375	\$ 3,076,725	\$ 4,041,299	\$ 3,124,971	
Total Requirements	<u>\$ 27,437,217</u>	<u>\$32,965,407</u>	<u>\$ 32,574,785</u>	<u>\$ 36,235,745</u>	<u>\$ 33,672,733</u>	

This schedule includes Government Services (page 24) and Senior and Disability Services (page 27).

**Total By Service Area:**

Government Services	\$10,816,542	\$8,985,346	\$8,319,936	\$9,896,933	\$9,476,111
Senior and Disability Services	<u>\$16,869,865</u>	<u>\$23,980,061</u>	<u>\$26,254,849</u>	<u>\$26,338,812</u>	<u>\$24,196,622</u>
Total Special Revenue Fund	<u>\$27,686,407</u>	<u>\$32,965,407</u>	<u>\$34,574,785</u>	<u>\$36,235,745</u>	<u>\$33,672,733</u>

**Notes:**

- (a) Prior to FY18, some Materials and Supplies were reported as both Local Revenues and Materials and Supplies. For FY18, we closed the S&DS Administration Fund and are reporting those Materials and Supplies as Requirements only.
- (b) Primary reason for material amount is the result of carryover of unspent, earmarked resources from the prior year (6/30/15) for grants, contracts and projects to the current year (7/1/15). The four largest sources of the beginning balance are as follows:  
S&DS: Senior Meals Fundraising -\$1,200,000, Title XIX-Type B Funds -\$705,154, and \$543,441 from all other S&DS programs;  
and Government Services - Telecommunications is \$974,712 of this amount.
- (c) See Government Services (page 24) and Senior and Disability Services (page 27) Schedules for detail.

## GOVERNMENT SERVICES

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**For the Fiscal Year Ending June 30, 2018**

## Page 22

## **SPECIAL REVENUE FUND – GS WORK PROGRAM BUDGET, Continued**

### **TELECOMMUNICATION SERVICES**

Service Budget:	\$3,350,884
Service Funds:	Special Revenue Funds
FTE:	3.66

#### **Description**

Services in this area are funded through intergovernmental agreements with the governments using each service and by leases with private sector service providers. Specifically, services include:

Telecommunications management, planning, operations, projects and reserve; Broadband Services: PAN (Public Area Network) and Regional Fiber; and Milo Meham Willamette Internet Exchange (MMWIX).

Specific descriptions of the programs within this service area can be found in the Glossary starting on page 71.

**SPECIAL REVENUE FUND DETAIL – GOVERNMENT SERVICES**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**

**For the Fiscal Year Ending June 30, 2018**

FTE	25.16	25.04	25.04	24.79	29.87
	FY14	FY15	FY16	FY17	FY18
	Actual	Actual	Actual	Adopted	Proposed
Resources:					
Federal and State	\$ 2,528,854	\$ 1,318,298	\$ 1,294,642	\$ 1,560,550	\$ 2,185,857
Local Revenue	\$ 4,136,410	\$ 4,313,853	\$ 3,951,336	\$ 5,286,368	\$ 4,818,575
Transfers In	\$ 1,085,531	\$ 1,046,768	\$ 899,690	\$ 938,718	\$ 1,122,691 (a)
Beginning Reserves	\$ 1,582,507	\$ 2,306,427	\$ 2,174,268	\$ 2,111,297	\$ 1,348,988 (b)
Total Resources	<u>\$ 9,333,302</u>	<u>\$ 8,985,346</u>	<u>\$ 8,319,936</u>	<u>\$ 9,896,933</u>	<u>\$ 9,476,111</u>
Requirements:					
Personal Services	\$ 2,694,311	\$ 2,714,900	\$ 2,400,340	\$ 2,676,863	\$ 3,385,461
Support Services	\$ 1,174,216	\$ 1,023,943	\$ 794,140	\$ 638,379	\$ 764,252
Materials and Services	\$ 1,617,271	\$ 1,015,181	\$ 1,061,784	\$ 2,611,831 (c)	\$ 1,954,705 (d)
Capital Outlay	\$ -	\$ -	\$ 24,023	\$ -	\$ -
Services by Other Organizations	\$ 803,451	\$ 1,060,261	\$ 941,292	\$ 970,803	\$ 684,000
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 737,176	\$ 992,390	\$ 875,391	\$ 937,619	\$ 1,189,194 (a)
Ending Reserves	\$ 2,306,877	\$ 2,178,671	\$ 2,222,966	\$ 2,061,438	\$ 1,498,499
Total Requirements	<u>\$ 9,333,302</u>	<u>\$ 8,985,346</u>	<u>\$ 8,319,936</u>	<u>\$ 9,896,933</u>	<u>\$ 9,476,111</u>

Included in this Schedule are Government Services Administration, Planning and Transportation, and Telecommunications:

Government Services Administration	\$ 883,738	\$ 759,722	\$ 612,606	\$ 828,296	\$ 880,320
Planning and Transportation	\$ 4,747,122	\$ 4,380,136	\$ 4,053,959	\$ 5,758,850	\$ 5,244,907
Telecommunications	<u>\$ 3,702,442</u>	<u>\$ 3,845,488</u>	<u>\$ 3,653,371</u>	<u>\$ 3,309,787</u>	<u>\$ 3,350,884</u>
Total	\$ 9,333,302	\$ 8,985,346	\$ 8,319,936	\$ 9,896,933	\$ 9,476,111

Notes:

- (a) Transfers in and Transfers out activity has increased over the past five years; this is primarily due Government Services recovering the unit's internal administration costs (charging costs to a direct service fund (Transfers Out) and recovering the funds in the division's administration budget (Transfers In). In FY18, the fund is receiving less than transferring out.
- (b) FY17 Revised Budget saw a net \$546,838 decrease in Ending Reserves due to expenditures including replacement of the telephone system, equipment for Metro TV, and Community Safety costs.
- (c) Includes \$1,113,031 in contracted services with the City of Eugene (Fiber Agreement).
- (d) Includes telephone system replacement costs and pass through monies for a Community Safety grant.

## SENIOR AND DISABILITY SERVICES

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**For the Fiscal Year Ending June 30, 2018**

## Page 25



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

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

Service Budget: \$15,603,600  
Service Funds: Special Revenue Funds  
FTE: 130.45

#### **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 71.

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

Service Budget: \$8,172,303  
Service Funds: Special Revenue Funds  
FTE: 24.07

#### **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: Contract Management, 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 71.

**SPECIAL REVENUE FUND DETAIL – S&DS SERVICES**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ending June 30, 2018**

FTE	135.29	145.29	151.90	159.54	157.52
	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed
Resources:					
Federal and State	\$ 14,057,389	\$ 16,126,392	\$ 18,637,853	\$ 17,741,081	\$ 18,129,599
Local Revenues	\$ 1,312,806	\$ 3,605,085	\$ 3,347,465	\$ 3,398,575	\$ 1,195,734 (a)
Transfers In	\$ 1,804,039	\$ 2,796,493	\$ 2,074,827	\$ 2,758,398	\$ 2,422,694
Beginning Reserves	\$ 929,681	\$ 1,452,091	\$ 2,194,704	\$ 2,440,758	\$ 2,448,595 (b)
Total Resources	<u>\$ 18,103,915</u>	<u>\$ 23,980,061</u>	<u>\$ 26,254,849</u>	<u>\$ 26,338,812</u>	<u>\$ 24,196,622</u>
Requirements:					
Personal Services	\$ 10,535,582	\$ 11,880,799	\$ 13,099,031	\$ 13,808,215	\$ 14,596,173
Support Services	\$ 1,588,061	\$ 1,720,579	\$ 1,838,531	\$ 1,536,348	\$ 1,552,245
Materials and Services	\$ 1,956,320	\$ 4,563,266	\$ 4,813,862	\$ 4,938,372	\$ 2,722,902 (a)
Capital Outlay	\$ 41,321	\$ -	\$ 52,997	\$ 45,000	\$ 25,000 (c)
Services by Other Organizations	\$ 727,181	\$ 1,336,783	\$ 1,521,842	\$ 1,272,618	\$ 1,251,136
Transfers Out	\$ 1,804,039	\$ 2,283,930	\$ 2,074,827	\$ 2,758,398	\$ 2,422,694
Ending Reserves	\$ 1,451,411	\$ 2,194,704	\$ 2,853,759	\$ 1,979,861	\$ 1,626,472
Total Requirements	<u>\$ 18,103,915</u>	<u>\$ 23,980,061</u>	<u>\$ 26,254,849</u>	<u>\$ 26,338,812</u>	<u>\$ 24,196,622</u>

Included in this Schedule are S&DS Administration, Medicaid and Food Stamps - Title XIX, and Older Americans Act (OAA), Other Funding - Title III:

S&DS - Administration	\$ 27,468	\$ 1,934,939	\$ 2,002,580	\$ 2,157,047	\$ 420,719
Medicaid/Food Stamps - Title XIX	\$ 11,638,185	\$ 12,526,946	\$ 14,832,072	\$ 14,458,654	\$ 15,603,600
OAA, Other Funding - Title III	<u>\$ 6,438,262</u>	<u>\$ 9,518,176</u>	<u>\$ 9,420,197</u>	<u>\$ 9,723,111</u>	<u>\$ 8,172,303</u>
Total	<u>\$ 18,103,915</u>	<u>\$ 23,980,061</u>	<u>\$ 26,254,849</u>	<u>\$ 26,338,812</u>	<u>\$ 24,196,622</u>

Notes:

- (a) Prior to FY18, some Materials and Supplies were reported as both Local Revenues and Materials and Supplies. For FY18, we closed the S&DS Administration Fund and are reporting those Materials and Supplies as Requirements only.
- (b) Unspent funds estimated at 6/30/17: \$336,000 from Medicaid and State funding, \$1,703,081 from Senior Meals fundraising and other designated funds, with the balance being unspent funds for grants, contracts, and projects that will be completed in FY18.
- (c) Senior Meals Kitchen Equipment.

## ENTERPRISE FUND

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**ENTERPRISE FUND - BUSINESS SERVICES  
WORK PROGRAM BUDGET  
For the Fiscal Year Ending June 30, 2018**

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**Budget for Funds in this Service Area:**

Enterprise Fund – Business Loans/Business Services Administration	\$2,939,888
Enterprise Fund – Economic Development	\$37,352
Enterprise Fund – Building Management	\$1,501,169
Enterprise Fund – Minutes Recording Services	<u>\$92,445</u>
<b>Total:</b>	<b>\$4,570,854</b>

<b>Total FTE:</b>	<b>1.05</b>	<b>FTE Business Loans</b>
	<b>.17</b>	<b>FTE Business Services Administration</b>
	<b>.15</b>	<b>FTE Economic Development</b>
	<b>.05</b>	<b>FTE Building Management</b>
	<b>.05</b>	<b>FTE Minutes Recording Services</b>
	<b>1.47</b>	<b>FTE</b>

<b>Service Areas funded by Enterprise Fund:</b>	<b>Business Loans</b>
	<b>Business Services Administration</b>
	<b>Economic Development</b>
	<b>Building Management</b>
	<b>Minutes Recording Services</b>

**BUSINESS LOANS AND BUSINESS SERVICES ADMINISTRATION (BSA)**

Service Budget:	\$2,939,888 (\$2,905,486 Business Loans; \$34,402 BSA)
Service Funds:	Enterprise Fund – Business Loans
FTE:	1.22 (1.05 FTE Business Loans; .17 FTE BSA)

**Description**

The Business Loan Program provides business financing opportunities for businesses in Lane County. LCOG helps small businesses to take advantage of loans from the US Small Business Administration, US Economic Development Administration, US Department of Agriculture and the State of Oregon.

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:	\$37,352
Service Funds:	Enterprise Fund – Economic Development
FTE:	.15 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 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.

## **ENTERPRISE FUND - BUSINESS SERVICES WORK PROGRAM BUDGET, Continued**

### **BUILDING MANAGEMENT**

Service Budget: \$1,501,169  
Service Funds: Enterprise Fund – Building Management  
FTE: .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: \$92,445  
Service Funds: Enterprise Fund - Minutes Recording  
FTE: .05 FTE

#### **Description**

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

**ENTERPRISE FUND – SUMMARY**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ending June 30, 2018**

FTE	1.58	1.58	1.57	1.50	1.47
	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed
Resources:					
Federal and State	\$ -	\$ 184,000	\$ 110,000	\$ 175,000	\$ -
Local Revenue	\$ 3,219,900 (a)	\$ 2,248,216	\$ 7,091,778 (b)	\$ 1,766,852	\$ 1,780,535
Transfers In	\$ 221,466	\$ 396,061	\$ 94,828	\$ 48,118	\$ 425,368
Beginning Reserves	\$ 2,510,256	\$ 2,483,020	\$ 2,086,051	\$ 1,842,857	\$ 2,364,951 (c)
Total Resources	<u>\$ 5,951,622</u>	<u>\$ 5,311,297</u>	<u>\$ 9,382,657</u>	<u>\$ 3,832,827</u>	<u>\$ 4,570,854</u>
Requirements:					
Personal Services	\$ 206,651	\$ 221,383	\$ 240,899	\$ 224,166	\$ 225,061
Support Services	\$ 96,975	\$ 85,826	\$ 75,160	\$ 62,307	\$ 61,283
Materials and Services	\$ 805,043	\$ 732,158	\$ 672,854	\$ 545,941	\$ 565,638
Capital Outlay	\$ -	\$ -	\$ 55,502	\$ -	\$ 30,000
Services by Other Organizations - Loans	\$ 203,000	\$ 701,000	\$ 422,000	\$ 1,050,000	\$ 625,000
Debt Service	\$ 2,064,472 (d)	\$ 1,030,347 (e)	\$ 5,304,820 (b)	\$ 574,580	\$ 457,937 (f)
Transfers Out	\$ 92,461	\$ 458,935	\$ 189,556	\$ 48,118	\$ 35,819
Ending Reserves	\$ 2,483,020	\$ 2,081,648	\$ 2,421,866	\$ 1,327,715	\$ 2,570,116
Total Requirements	<u>\$ 5,951,622</u>	<u>\$ 5,311,297</u>	<u>\$ 9,382,657</u>	<u>\$ 3,832,827</u>	<u>\$ 4,570,854</u>

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

Business Loans Program	\$ 3,833,319	\$ 3,144,159	\$ 2,987,526	\$ 2,650,270	\$ 2,905,486
Business Services Administration	\$ -	\$ 60,499	\$ 94,828	\$ 48,410	\$ 34,402
Economic Development	\$ -	\$ -	\$ 35,537	\$ 39,631	\$ 37,352
Building Management	\$ 2,051,461	\$ 2,034,546	\$ 6,158,460	\$ 1,028,701	\$ 1,501,169
Minutes Recorder	<u>\$ 66,842</u>	<u>\$ 72,093</u>	<u>\$ 106,306</u>	<u>\$ 65,815</u>	<u>\$ 92,445</u>
Total: Enterprise Fund	<u>\$ 5,951,622</u>	<u>\$ 5,311,297</u>	<u>\$ 9,382,657</u>	<u>\$ 3,832,827</u>	<u>\$ 4,570,854</u>

Notes:

(a) Reflects net proceeds from selling Schaefer's Building (6/27/14) - \$413,402.

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

(c) Includes faster than anticipated repayment of loan principals.

(d) Includes \$954,633 for early payoff of a USDA business loan.

(e) Amount includes \$315,510 for accelerated payoff of two Park Place Building loans.

(f) Details to debt per this statement: Total Debt \$457,937 (\$415,193 outstanding debt and \$42,744 interfund loan); Park Place: \$290,193 and Business Loans program: \$125,000. In FY16 (12/11/15), LCOG sold Springfield Building (reducing building loans to just one loan on one building - Park Place). For details to the outstanding debt, see the Supplemental Information Section of this document.

**BUSINESS LOAN PROGRAM  
ECONOMICDEVELOPMENT  
BUILDING MANAGEMENT PROGRAM  
MINUTES RECORDING**

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**ENTERPRISE FUND DETAIL – BUSINESS LOAN PROGRAM**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**

**For the Fiscal Year Ending June 30, 2018**

FTE	1.33	1.36	1.40	1.24	1.22
	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed
Resources:					
Federal and State	\$ -	\$ 184,000	\$ 110,000	\$ 175,000 (a)	\$ -
Local Revenue	\$ 1,323,063	\$ 898,901	\$ 921,964	\$ 752,292	\$ 760,000
Transfers In	\$ -	\$ 60,499	\$ 94,828	\$ 48,118	\$ 34,402 (b)
Beginning Reserves	\$ 2,510,256	\$ 2,061,259	\$ 1,955,562	\$ 1,723,270	\$ 2,145,486 (c)
Total Resources	\$ 3,833,319	\$ 3,204,659	\$ 3,082,354	\$ 2,698,680	\$ 2,939,888
Requirements:					
Personal Services	\$ 180,249	\$ 199,958	\$ 209,167	\$ 191,630	\$ 189,573
Support Services	\$ 84,585	\$ 77,477	\$ 65,260	\$ 53,263	\$ 51,619
Materials and Services	\$ 86,128	\$ 98,670	\$ 59,994	\$ 6,000	\$ 7,883
Services by Other Organizations - Loans	\$ 203,000 (d)	\$ 701,000	\$ 422,000	\$ 1,050,000	\$ 625,000
Debt Service	\$ 1,168,401 (e)	\$ 122,172	\$ 130,889	\$ 121,507	\$ 125,000 (f)
Transfers Out	\$ 49,697	\$ 49,821	\$ 84,449	\$ 41,293	\$ 29,492
Ending Reserves	\$ 2,061,259	\$ 1,955,561	\$ 2,110,595	\$ 1,234,987	\$ 1,911,321
Total Requirements	\$ 3,833,319	\$ 3,204,659	\$ 3,082,354	\$ 2,698,680	\$ 2,939,888

This Schedule includes Business Services Administration Fund.

Notes:

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

(b) Business Services Administration funding is shown as a transfer of revenue into this Fund.

(c) FY17 had faster than anticipated repayment of loan principals.

(d) FY14: Loan activity dropped significantly due a softening loan market, lowering demand for qualifying loans.

(e) FY14: Includes \$954,633 for early payoff of one USDA loan (one time increase in expense).

(f) For detail to the five outstanding USDA loans, see Debt Schedule in the Supplemental Information Section of this document.



**ENTERPRISE FUND DETAIL - ECONOMIC DEVELOPMENT  
SCHEDULE OF RESOURCES AND REQUIREMENTS  
BUDGET AND ACTUAL**

**For the Fiscal Year Ending June 30, 2018**

FTE				0.12	0.15
	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
Resources:					
Local Revenue	\$ -	\$ -	\$ 31,134	\$32,500	\$ 32,500
Beginning Reserves	\$ -	\$ -	\$ 4,403	\$ 7,131	\$ 4,852
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,537</u>	<u>\$39,631</u>	<u>\$ 37,352</u>
Requirements:					
Personal Services	\$ -	\$ -	\$ 15,529	\$18,830	\$ 23,685
Support Services	\$ -	\$ -	\$ 4,845	\$ 5,234	\$ 6,449
Materials and Services	\$ -	\$ -	\$ 2,410	\$ 2,000	\$ 2,839
Transfers Out	\$ -	\$ -	\$ 7,825	\$ 5,119	\$ 4,379
Ending Reserves	\$ -	\$ -	\$ 4,928	\$ 8,448	\$ -
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,537</u>	<u>\$39,631</u>	<u>\$ 37,352</u>

Economic Development Program was previously reported as a Special Revenue activity. FY17 Proposed Budget correctly presents the service as an Enterprise Fund program.

Historical actual activity:	<u>\$ 33,009</u>	<u>\$41,903</u>	<u>\$ 35,537</u>	<u>\$39,631</u>	<u>\$ 37,352</u> (a)
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Notes:

- (a) Program receives \$32,500 for program services and runs different than the LCOG fiscal year: 4/17 - 3/18. Program activity fluctuates based upon the level of revenues earned in prior fiscal year and carried into current fiscal year. For example, FY17 Beginning Reserves is \$7,131, which is \$2,182 greater than FY16 adopted (which at that time resided in Special Revenue Fund - Government Services). Therefore, program fluctuation is only a timing difference.

**ENTERPRISE FUND DETAIL – BUILDING MANAGEMENT PROGRAM**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ending June 30, 2018**

FTE	0.16	0.12	0.07	0.04	0.05
	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed
<b>Resources:</b>					
Local Revenue - Rental Income	\$ 745,986	\$ 825,873	\$ 772,076	\$ 630,772	\$ 587,000
Local Revenue - Occupancy	\$ 670,345	\$ 464,292	\$ 446,431	\$ 301,288	\$ 351,035
Local Revenue - Building Sale Proceeds	\$ 413,402	\$ -	\$ -	\$ -	\$ -
Local Revenue - Refinance Proceeds	\$ -	\$ -	\$ 4,825,000 (a)	\$ -	\$ -
Local Revenue - Interest Earned	\$ 262	\$ 309	\$ 873	\$ -	\$ -
Local Revenue - Reimbursed Costs	\$ -	\$ -	\$ 3,576	\$ -	\$ -
Transfers In	\$ 221,466	\$ 335,562	\$ -	\$ -	\$ 390,966 (b)
Beginning Reserves	\$ -	\$ 408,510	\$ 110,505	\$ 96,641	\$ 172,168
<b>Total Resources</b>	<b>\$ 2,051,461</b>	<b>\$ 2,034,546</b>	<b>\$ 6,158,461</b>	<b>\$ 1,028,701</b>	<b>\$ 1,501,169</b>
<b>Requirements:</b>					
Personal Services	\$ 19,379	\$ 13,736	\$ 10,604	\$ 6,282	\$ 7,378
Support Services	\$ 9,094	\$ 5,360	\$ 3,308	\$ 1,746	\$ 2,009
Materials and Services	\$ 677,016	\$ 587,657	\$ 562,714	\$ 499,000	\$ 506,000
Capital Outlay	\$ -	\$ -	\$ 55,502	\$ -	\$ 30,000
Debt Service	\$ 896,071	\$ 908,175	\$ 5,215,205 (a)	\$ 453,073 (c)	\$ 332,937
Transfers Out	\$ 41,391	\$ 409,114	\$ 97,282	\$ 1,706	\$ 1,548
Ending Reserves	\$ 408,510	\$ 110,504	\$ 213,846	\$ 66,894	\$ 621,297 (b)
<b>Total Requirements</b>	<b>\$ 2,051,461</b>	<b>\$ 2,034,546</b>	<b>\$ 6,158,461</b>	<b>\$ 1,028,701</b>	<b>\$ 1,501,169</b>
<b>Details to the Building Program, by Building:</b>					
Park Place Building	\$ 1,169,487	\$ 1,354,248	\$ 5,932,390	\$ 1,028,701	\$ 1,501,169
Springfield Building	\$ 262,485	\$ 271,788	\$ 226,070	\$ -	\$ -
Schaefers Building	\$ 619,489	\$ 408,510	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,051,461</b>	<b>\$ 2,034,546</b>	<b>\$ 6,158,460</b>	<b>\$ 1,028,701</b>	<b>\$ 1,501,169</b>

Prior to FY16, this statement included activity for three LCOG owned Buildings: Park Place, Schaefers, and Springfield Buildings. LCOG sold Schaefers Building 6/27/14 (FY14) and Springfield Building 12/11/15 (FY16). Only Park Place Building remains in FY18.

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

(b) Moved \$390,966 Capital Contingency Fund from General Fund. For more details to Contingency accounts see the Supplemental Information Section of this document.

(c) LCOG sold Springfield Building (12/11/15) and has reduced outstanding loans to one loan on Park Place Building. This line item also includes the annual Park Place Building interfund FY12 Loan repayment to General Fund (\$42,745). For detail to this internal loan, see Supplemental Information Section of this document.

**ENTERPRISE FUND DETAIL – MINUTES RECORDER SERVICES**  
**SCHEDULE OF RESOURCES AND REQUIREMENTS**  
**BUDGET AND ACTUAL**  
**For the Fiscal Year Ending June 30, 2018**

FTE	0.09	0.10	0.10	0.10	0.05
	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed
Resources:					
Local Revenues	\$ 66,842	\$ 58,842	\$ 90,722	\$ 50,000	\$ 50,000
Beginning Reserves	\$ -	\$ 13,251	\$ 15,583	\$ 15,815	\$ 42,445
Total Resources	<u>\$ 66,842</u>	<u>\$ 72,093</u>	<u>\$ 106,305</u>	<u>\$ 65,815</u>	<u>\$ 92,445</u>
Requirements:					
Personal Services	\$ 7,024	\$ 7,689	\$ 5,598	\$ 7,424	\$ 4,425
Support Services	\$ 3,296	\$ 2,988	\$ 1,746	\$ 2,064	\$ 1,206
Materials and Services	\$ 41,898	\$ 45,833	\$ 47,737	\$ 38,941	\$ 48,916
Transfers Out	\$ 1,373	\$ -	\$ -	\$ -	\$ 400
Ending Reserves	<u>\$ 13,251</u>	<u>\$ 15,583</u>	<u>\$ 51,224</u>	<u>\$ 17,386</u>	<u>\$ 37,498</u>
Total Requirements	<u>\$ 66,842</u>	<u>\$ 72,093</u>	<u>\$ 106,305</u>	<u>\$ 65,815</u>	<u>\$ 92,445</u>

This program provides minutes recording services to requesting parties. LCOG hires contractors to provide the service. The Personal Services costs here are for program oversight/coordination.

## **SUPPLEMENTAL INFORMATION SECTION**

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## FY18 BUDGET ASSUMPTIONS

### For the Fiscal Year Ending June 30, 2018

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#### OVERALL GUIDING PRINCIPLES FOR THE FY18 BUDGET

- LCOG will continue to stabilize the General Fund.
- LCOG will continue to build General Fund 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-87.
- 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 Executive Director prior approval to fund.
- LCOG will continue to find efficiencies in Senior and Disability Services to address the large workload while continuing to provide services that levels required and expected.
- LCOG has balanced its budget for the past four Fiscal Years and will continue to ensure a stable budget, consistent with Board adopted policies.

#### FY18 BUDGET ASSUMPTIONS – as of 11/8/16

1. **Member Dues:** In past years, the CPI was used to determine the inflation adjustment to Member Dues. In May 2014, however, the Executive Committee adopted a new Member Dues structure. A two-tier structure was adopted with Level One having a minimum \$500 Member Dues amount; Level Two has a \$1,000 Member Dues amount and would provide the member with 12 hours of staff time. Note that the base rate and structure does not put every member under the Two-Level structure.

The Executive Committee also increased all of the rates since the rates have been held steady for several years or the dues have been reduced. The current rates are: a rate of 0.22 for the County; a rate of 0.4 for cities; a rate of 0.1 for school districts; and a rate of 0.1 for utilities.

The FY18 rates will remain constant to make sure the new dues structure is serving LCOG's members well. The rates will be presented to the Board for final approval at the 12/8/16 Board Meeting.

2. **Health Insurance:** Health Insurance premiums are going to increase 5.7% on January 1, 2017, as compared to the 7.90% we experienced on January 1, 2016. This is due to a lower claims experience than we have seen in several years. This increase is an estimated increase of about \$225,000 for calendar year 2017. We are currently looking at health care insurance options for calendar year 2018 and we will not have health insurance costs for calendar year 2018 until fall of 2017. For this reason, we will estimate the costs for the second half of FY18.

Dental insurance premiums on January 1, 2017, will be as follows: 4.0% increase for Met Life and Willamette will stay the same, as opposed to the 7.0% increase for Met Life and 3.5% for Willamette we experienced in 2016.

## FY18 BUDGET ASSUMPTIONS, Continued

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The current Employees Association (EA) contract, which expires on December 31, 2017, provides for a 5% cost-share for health insurance premiums and an LCOG funded Health Reimbursement Account (HRA) contribution of \$1,800 or \$2,400, depending on the level of health coverage the employee chooses (single coverage, family, etc.).

The current Service Employees International Union (SEIU) contract (July 1, 2016 through June 30, 2019), provides for the first half of FY18 that employees who have elected plus-one coverage contribute \$15 a month which LCOG pays into the employee's HRA. For the second half of FY18, SEIU employees will pay a 2.5% cost share.

As noted above, the cost of health care for the second half of FY18 is currently unknown. For this reason, we will estimate the costs for the second half of FY18.

Currently, LCOG also pays into HRA accounts for SEIU members a contribution of \$1,800 or \$2,400 (\$2,580), on the level of health coverage the employee chooses. This may change if we change health insurance. For this reason, we will estimate the costs for the second half of FY18.

For 2018, should health insurance costs increase beyond what is assumed, LCOG will present the increase as part of its Revised FY18 Budget for Board approval in the spring of 2018.

3. **Wage Increases:** We entered into new collective bargaining agreements for the Employees Association (EA) on January 1, 2016, and SEIU on July 1, 2016. Effective July 1, 2017, EA employees will receive a COLA based on a 5-year average of the CPI-U. Administrative and Government Services management employees will receive a similar COLA. For budgeting purposes, we will assume a 1.3% COLA given the current CPI-U trend. Effective July 1, 2017, SEIU and S&DS management will receive a 2.0% COLA. No additional COLA increases are due in FY18.
4. **Merit Increases:** In FY18, merit increases are expected to increase total compensation for LCOG employees. Employees are eligible for 3.5% annual merit increases; however, 40% of Government and Administrative Services employees will be at the top step of their salary range, which means that they will not be eligible for merit increases, but are eligible for a \$250 top step bonus. In S&DS, 81% are not at top-step and thus are eligible for merit increases. Over 30% of management employees will be at the top step of their salary range, which means that they are not eligible for merit increases. S&DS staff at the top step will receive a top step bonus of \$350.
5. **Salary Surveys:** LCOG will complete a Salary Survey for EA employees per the current Collective Bargaining Agreements. Salaries will be adjusted per the results of the survey. No SEIU Salary Survey is required for FY18.
6. **Executive Director Compensation:** The Executive Director's compensation is set by the LCOG Board under a contract. The current contract expires June 30, 2017, and will be re-evaluated in the spring of 2017. Any increase in the Executive Director's compensation is expected to be minimal and will come out of the General Fund.
7. **PERS:** PERS notified employers of the 2016-2018 biennial employer rates in September 2016. LCOG's new rates, which beginning July 1, 2017, are as follows:
  - Tier 1 / Tier 2: from 17.12% to 21.46%;
  - OPSRP: from 10.94% to 14.11%.

## **FY18 BUDGET ASSUMPTIONS, Continued**

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- 8. Workers' Compensation Insurance:** Workers' Compensation Insurance premiums increased by 12% for FY17. This was due to having more employees and a slightly higher claims experience, although overall better than in recent years. While we will not know our FY18 rates until spring of 2017, our carrier expects a net 3% to 5% increase for FY18.
- 9. Other Insurance:** Life, Accidental Death and Dismemberment, and Long-Term Disability rates will remain the same as in FY17.
- 10. Equipment and Training:** LCOG will provide effective workspace, equipment and training to enable employees to be productive and effective.
- 11. Debt Service:** Most notable is the reduction of Debt Service due to the selling of the Springfield building and refinancing the sole mortgage on the Park Place building. Debt service is paid from rental and occupancy revenues.
- 12. Government Services:** We will continue to stabilize our billing rates, making sure our rates cover our costs and keep us competitive and affordable. We will also continue to ensure our billing invoices are transparent and standardized.
- 13. Senior and Disability Services:** 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 the 2015-2017 biennium, Medicaid funding was increased by \$5,176,746 to \$28,917,308 due to caseload increases. As a result, we were able to increase staffing levels in FY16. We will not know what our funding allocation will be until fall of 2017, but we expect (hope) that this funding increase trend continues as our caseload continues to rise.

Total Older Americans Act (OAA) funding was \$2,894,156, which was slightly lower than 13-15 which was funded at \$2,913,780. However, with the unexpected continuation of sequestration mitigation funding at \$189,103, S&DS was able to maintain the OAA programs despite expected increases in costs (COLA, health insurance, etc.). Again, we will not know what our funding allocation will be until fall of 2017, but we expect (hope) that this funding increase trend continues as the need continues to increase.

Given the uncertainty, we will budget FY18 at the same level as FY17. Should the legislature find themselves to be in a tight budget situation, we have heard that we should expect a 10% decrease in our allocation and we will adjust accordingly.

### **14. Workers' Compensation**

Insurance premiums decreased on 1/1/15 by 8.7%. This was due to a reduction in the experience modifier for the prior three years of claims. While we will not know our FY17 rates until spring of 2016, our carrier expects a net 3% to 5% increase for FY17.

### **15. Equipment and Training**

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

**16. Senior and Disability Services**

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 the 2015-2017 Biennium, Medicaid funding was increased by \$5,176,746 to \$28,917,308 due to caseload increases. As a result, S&DS is able to hire five new Medicaid related positions in FY16; and in order to accommodate the extra staff, S&DS will expand occupancy of the Schaefer's building to include the third floor in early 2016.

Oregon Project Independence (OPI) funding was decreased by \$105,447 to \$1,923,930. Because S&DS spent significantly more of the 13-15 OPI allocation in the second year of the biennium, a significant OPI ramp down is underway in FY16, reducing from 270 clients to a sustainable level of 150 clients. We will hold OPI steady for FY17. The OPI Pilot which expanded services to adults age 19-59 with disabilities has continued and is funded at \$952,360 for 15-17 (the 13-15 OPI Pilot Allocation was \$393,303). We will be able to keep services steady in the pilot for FY17.

Total OAA funding is \$2,894,156, which is slightly lower than 2013-2015 biennium funding of \$2,913,780. However, with the unexpected continuation of sequestration mitigation funding at \$189,103, S&DS will be able to maintain the OAA programs despite expected increases in costs (COLA, health insurance, etc.).

Several funding sources under the umbrella of the ADRC such as Options Counseling, Evidenced Based Mental Health, Evidenced Based Health Promotion, and Money Management have continued funding in the 2015-2017 biennium, for a total of \$303,000, and we will continue to provide these services at the current levels. However, the Gatekeeper Program, which was funded at \$160,020 in the 2013-2015 Biennium, was not continued so we have reorganized this program so we can continue to provide education, but have cut services in this area. Despite these increases in funding, S&DS currently continues to rely upon additional resources, such as new contracts for services, donations, and fundraising to maintain adequate staffing and service levels in the program.



**GOALS AND ACCOMPLISHMENTS  
BY ORGANIZATIONAL SERVICE UNIT  
For the Fiscal Year Ending June 30, 2018**

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**ADMINISTRATIVE SERVICES**

**GOALS FOR FY18 - EXECUTIVE MANAGEMENT**

- Finalize implementation of the new fiscal system.
- Develop long-term maintenance and rental strategy for LCOG's real estate.
- Develop strategy on Compensated Absences funding.
- Continue to implement the outcomes of the Board visioning process.
- Continue to restructure LCOG's billing and rate structure.
- Engage in internal strategic planning.
- Strengthen LCOG's partnerships with members and their staff.
- Continue to provide staff support to our representatives to the Oregon Metropolitan Planning Organization (OMPOC).
- Support Senior and Disability Services in meeting consumer demand while experiencing revenue shortage.
- Support innovation and training of staff to be able to meet the region's needs.
- Continue to maintain contingency account balances per Board Policy.
- Continue to reduce operational costs.
- Continue to provide leadership and guidance for staff in decision making and prioritizing.
- Continue to provide leadership to identify and secure new resources for the agency.
- Continue to identify opportunities to build on our service areas, featuring best practices.
- Continue to address issues and implement strategies identified in the Leadership and Innovation for Transformation (LIFT) process.
- Continue to update important elements of the LCOG policies and procedures to improve management and efficiency of LCOG.
- Continue to create better budget tracking mechanisms and establish guidelines.
- Continue to work on ways to attract new tenants to available lease space in Park Place Building.

**ACCOMPLISHMENTS FOR FY17 - EXECUTIVE MANAGEMENT**

- Continued to restructure LCOG's billing and rate structure.
- Continued to create better budget tracking mechanisms and establish guidelines.
- Continued to improve financial and budgetary practices.
- Reduced Indirect Costs.
- Achieved significant implementation of the new fiscal system.
- Implemented a new Grant Writing and Resource Development model per the Board Visioning project.
- Completed the annual external audit with an unmodified opinion.
- Initiated a successful RFP to hire a new auditor.
- Strengthened LCOG's partnerships with members and their staff.
- Continued to build a stronger management team to support the organization in meeting our goals and mission.
- Supported innovation and training of staff to be able to meet the region's needs.

## **GOALS AND ACCOMPLISHMENTS, Continued**

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### **ACCOMPLISHMENTS FOR FY17 - EXECUTIVE MANAGEMENT, Continued**

- Continued to build a stronger management team to support the organization in meeting our goals and mission, which included supporting the new Government Services Division Director and the new Fiscal and Budget Manager.

### **CENTRAL SERVICES**

#### **GOALS FOR FY18 - ADMINISTRATION**

- Provide superior customer service to entire organization.
- Continue to assist departments with administrative needs.
- Continue to identify opportunities to reduce costs, featuring best practices.
- Continue to assist with technology support.
- Provide assistance with the publication of reports.
- Support of public meetings, hearings, and forums.

#### **GOALS FOR FY18 - FINANCE AND BUDGET SERVICES**

- Complete the annual external audit as required with an unmodified opinion.
- Ensure LCOG compliance to new Governmental Accounting Standards Board (GASB) 75 requirements by June 30, 2018 in coordination with Milliman LLC valuation.
- Continuous improvement in the CAFR in order to meet the Board target of receiving the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for the year ending June 30, 2018.
- Continue to improve financial and budgetary practices.
- Maintain and ensure internal control compliance over general ledger, cash management, and employee compensation.
- Create transparent, clear and documented financial statements, annual financial reports and annual budget reports.
- Comply with all Fiscal Agent requirements on Federal and State contracts.
- Provide Executive Director and divisions with accurate and timely financial data.
- Provide key support to the Executive Director during the budget process.
- Provide quarterly fund financial reports to Board and Executive Committees.
- Draft a Final comprehensive Financial Policies and Procedures Manual to compliment the new Caselle financial system by June 30, 2018.
- Draft, recommend and get approval of new capitalization policy for the Organization by June 30, 2018.

#### **ACCOMPLISHMENTS FOR FY17 - FINANCE AND BUDGET SERVICES**

- Continued to transition LCOG finances to the new Caselle Connect Financial System and Caselle Advantage Position Based Budgeting and Financial Reporting systems.
- Maintained clean audit opinion for FY17 Annual Audit.
- Ensured LCOG compliance with new Governmental Accounting Standards Board (GASB) 45 requirements in coordination with Milliman LLC valuation.

## **GOALS AND ACCOMPLISHMENTS, Continued**

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### **ACCOMPLISHMENTS FOR FY17 - FINANCE AND BUDGET SERVICES, Continued**

- Continued towards meeting the Board target of receiving the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for the fiscal year ending June 30, 2018.

### **GOALS FOR FY18 - HUMAN RESOURCES**

- Provide key support to the Executive Director during organizational changes.
- Comply with all Federal and State requirements.
- Provide Executive Director and divisions with accurate and timely Human Resources information.
- Finalize redrafting of all Position Descriptions at the agency.
- Update Intranet pages for Human Resources and Benefits.
- Work towards developing and implementing a new employee evaluation process.
- Assist with implementation of the interim bargaining results with SEIU to address S&DS resource cuts for FY18.
- Finalize and implement a new Collective Bargaining Agreement with the Employees Association (EA) for Government Services and Administrative staff (the current one is effective 1/1/16-12/31/17).

### **ACCOMPLISHMENTS FOR FY17 - HUMAN RESOURCES**

- Provided key support to the Executive Director and management team including employee relations; collective bargaining agreements; policies; recruitments; benefits; reclassifications and position changes.
- Provided support for approximately 250 employees (up from approximately 230).
- Recruited for, and hired, 30+ employees.
- Revised the LCOG Policy Manual.
- Began redrafting all Position Descriptions at the agency.
- Entered into a new, three-year, Collective Bargaining Agreement with the Service Employees International Union (SEIU), effective 7/1/16-6/30/19, for S&DS staff. Previous contracts had been for two years. This contract includes the first health insurance cost-share for SEIU-represented employees at LCOG.
- Began interim bargaining with SEIU to address S&DS resource cuts for FY18.
- Continued to revamp benefits management and processes.
- Held second benefits and health fair for employees.
- Submitted reporting under Affordable Care Act rules.
- Worked closely with Finance & Budget Department on Payroll and other issues.

### **GOALS FOR FY18 - INFORMATION SERVICES**

- Implement a new VoIP Over IP telephone system and IP applications agency-wide.
- Re-cable the Schaefer's building to make more workable office space available for staff and to prep the environment for Voice Over IP.
- Build out the IS/Telecom web presence on the intranet and on LCOG.org.
- Migrate several legacy applications in to a modernized, mobile framework.

## **GOALS AND ACCOMPLISHMENTS, Continued**

### **GOALS FOR FY18 - INFORMATION SERVICES, Continued**

- Provide project management and technical assistance to the agency in order to support internal program areas in meeting the technical needs for program initiatives.
- Act in a key support role to the Finance and Budget unit for ongoing fiscal system issues and reporting.

### **ACCOMPLISHMENTS FY17 - INFORMATION SERVICES**

- Completed agency-wide Exchange upgrade, providing new electronic e-mail and calendaring features and functionality to All Staff.
- Worked with LCOG's financials vendor to create a robust test environment for our ERP solution this year to ensure a seamless upgrade path when new versions of software are released.
- Implemented a new remote access solution to provide staff with better access to the agency's applications and servers, and reduced costs by 90%.
- Replaced the core network switch in the Schaefer's Building and assisted with the technical upgrades for the Schaefer's lobby remodel. The redesign has dramatically improved the S&DS client experience.
- Upgraded the data connections at the Senior Meals sites and improved system performance.
- Replaced over 50 computers or upgraded to a 64-bit architecture in support of new state application system requirements.
- Completed the rollout of the new State ASPEN system at S&DS.
- Upgraded the LCOG public wireless system to current technology and increased bandwidth speeds by 1000%.
- Completed the evaluation of LCOG's central services telecom system and set the agency's strategic direction for the next 5-10 fiscal years.

## **GOVERNMENT SERVICES**

### **GOALS FOR FY18 - PLANNING AND TRANSPORTATION**

- Develop the capacity and seek options for providing affordable legal, grants, and planning services for small rural agencies, including use of technology to provide service at a distance, managed services and subscription services, and services subsidized by grants and partnerships with other agencies.
- Expand training offerings for members depending on need; leverage staff competencies for the benefit of members and LCOG including planning, GIS, business practices, census, performance measurement, grants, and group processes.
- Develop strategies for addressing succession planning needs for technology service staff, community safety, planning, natural resource planning, GIS, and legal services.
- Support the Public Safety Coordinating Council (PSCC) in data-driven planning for the adult and youth criminal justice system.
- Increase capacity and develop tools to assist members and partner agencies with resource development, performance measurement, and reporting.
- Continue to provide LCOG members, partners and other clients with highest quality project and ad hoc support services including GIS and data development, spatial analysis, reporting, mapping, modeling, database, technical assistance, training and support services available.

## **GOALS AND ACCOMPLISHMENTS, Continued**

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### **GOALS FOR FY18 - PLANNING AND TRANSPORTATION, Continued**

- Complete strategic planning for GIS services to address long-range needs including cooperation with and support of other regional providers, sustaining regional service needs like census support, and providing smaller, rural agencies with support otherwise unavailable.
- Work with regional public agencies to produce high quality videos, web streaming, and replay services.
- Provide Metro TV services to additional member agencies including school districts, special districts, and cities outside of the Eugene-Springfield metro area.
- Engage partners in a comprehensive review of the Regional Land Information Database (RLID), focusing on technology, business model, and governance to ensure the program continues to meet partner needs and interests now and into the future.
- Migrate RLID website to regional standard platform while ensuring continuous reliable access to best available shared regional data, GIS systems, and support.
- Develop internal capacity and assess external needs and potential strategies intended to assist cities and the county in complying with new federal floodplain requirements; seek funding for multiple cities (especially small cities) to work in a group process in meeting individual city needs and meeting new federal requirements.
- Initiate a regional water resource management forum to provide a platform for dialogue among water managers to understand resource complexities, regional issues, and the interrelated nature of water resources; provide an avenue to articulate mutual interests, opportunities, address issues of common concern, and identify near and long term solutions for the multiple entities and programs.
- Monitor and refine the Information Services (IS) Managed Services program.
- Make IS service enhancements including a service request ticketing/tracking system in the cloud, support to customers procuring new software to ensure successful implementations, reuse viable equipment between agencies to save member costs, and assist members with technical audits and security upgrades.
- Develop a robust application and analysis process and program \$7 million in initial Congestion Mitigation and Air Quality (CMAQ) funds. Establish timeline and process for future CMAQ funds.
- Establish the Safe Communities 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.
- Work with the Oregon Department of Transportation (ODOT) and the Federal Highway Administration (FHWA) to implement performance based planning throughout all planning efforts, including setting targets and benchmarks and reporting to policy makers and the public.
- The Central Lane Metropolitan Planning Organization (MPO) will continue to strengthen its data collection and analysis to support a number of specific activities.
- The MPO will continue cooperation with state and local health authorities in order to advance tools that support assessment of efforts to encourage active transportation.
- Further refine LaneVoices, the online public engagement platform, as a creative and alternative approach to involve the public in MPO matters.
- Further develop and expand the MPO's Data Portal to tell the story of regional transportation in the metropolitan area.

## GOALS AND ACCOMPLISHMENTS, Continued

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### ACCOMPLISHMENTS FOR FY17 – PLANNING AND TRANSPORTATION

- LCOG provided support for the Lane County Public Safety Coordinating Council (PSCC) and the PSCC Budget Committee, Work plan Workgroup, Adult Reentry Task Force, and Behavioral Health & Criminal Justice System Workgroup.
- LCOG staff assisted with the implementation of Lane County's federally funded local Justice Reinvestment Initiative.
- LCOG worked with partner agencies to write 20 grant applications with over \$6 million in funding awarded to regional agencies. Additionally, staff provided grant administration services for multiple state and federal grants received by member and partner agencies.
- Staff developed managed services and subscription services for grant applications and award management, creating a full range of grant service options for member agencies.
- Staff continued to enhance the popular Regional Land Information Database (RLID) system to support Lane County government agencies, businesses, and citizens while initiating a migration of the website to a new platform that will facilitate future innovation and development by the RLID partners. Surging system usage reached its highest levels to date and continued growth in commercial business subscribers now generates over 40% of the system funding.
- The RLID Team continued its administration and support of regional GIS systems.
- GIS staff participated in the Census Bureau's annual Boundary and Annexation Survey and provided population estimates to local emergency response agencies for budget and resource allocations.
- LCOG continued to support EWEB's Drinking Water Source Protection Program; providing watershed hydrologic and vegetation land cover analysis, land use development analysis and monitoring, and maintaining water-quality data; thereby assuring water quality for over 200,000 people in the Eugene-Springfield area.
- Innovative efforts like development of a mobile tracking application for illegal camping and continue side-by-side with EWEB utility easements mapping and tribal property rights inventory and mapping for the **Cow Creek Band of Umpqua Tribe of Indians**.
- Updated the LCOG website with annual population estimates from Portland State University and utilized the latest data to provide population estimates to local emergency response agencies for budgeting and resource allocations.
- Ongoing GIS data support for Eugene and Springfield's E9-1-1 Computer Aided Dispatch (CAD) system continue along with technical assistance to the Central Lane Communication Center.
- Supported the Oregon Office of Emergency Management (OEM) maintaining the Lane County Master Street Address Guide (MSAG) and consolidated regional address points and road centerlines GIS databases.
- Staff served as hearings officials in more than 100 hearings on land use appeals, animal regulation violations, and air pollution violations.
- Staff secured grant funding for the Cities of Oakland, Yoncalla, and Coburg for code assistance and a multi-use path from the State's Transportation Growth Management program (TGM).
- LCOG Planning staff supported Coburg, Dunes City, Drain, Eugene, Oakland, Yoncalla, and Westfir with planning assistance.
- Planning program staff worked with the federal Environmental Protection Agency (EPA), the state Department of State Lands (DSL), and Department of Land Conservation & Development (DLCD) to develop a local wetlands assessment tool to assist local communities in integrating wetlands protection into their planning systems.
- Staff held more than 100 hearings on Land Use appeals, animal regulation violations, and air pollution violations.

## **GOALS AND ACCOMPLISHMENTS, Continued**

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### **ACCOMPLISHMENTS FOR FY17 – PLANNING AND TRANSPORTATION, Continued**

- LCOG provided general city attorney services to Coburg, Lowell, and Lakeside, as well as responding to individual service requests from numerous other agencies covering matters such as personnel discipline and terminations, franchise negotiations, and land use.
- With 30 years' experience negotiating right-of-way franchises and franchise renewals, LCOG attorneys completed two cable television renewals, one natural gas, and one electrical company franchise.
- Metro TV, LCOG's video production unit, was recognized with multiple awards for program quality. The program received a "Telly" award for a video produced for the City of Eugene. Additionally, Metro TV received a first place award from the National Association of Telecommunications Officers and Advisors (NATOA).
- Metro TV partnered with Lane County and the City of Eugene to upgrade cameras in two meeting rooms. Also worked with Lane County to upgrade the audio system in Harris Hall in the Public Service Building.
- Replaced the City of Eugene's old web streaming system, enhancing transparency by enabling residents to watch public meetings from any computer, pad, or mobile device.
- Developed a Managed Services approach for providing technology services for small agencies to make customer costs more predictable and make their budget processes simpler.
- Staff partnered with member agencies on projects to migrate several websites to a new platform, implement tablet systems for Council staff, deploy public Wi-Fi systems and reader-boards, and develop web-based applications for displaying real-time data.
- Staff continued to support the technology needs of five member agencies.
- As the CLMPO, LCOG continued to support sound decisions in programming federal, state, and local funds to support a wide variety of projects including road preservation, transportation safety, bicycle, and transit.
- The MPO completed all requirements of the 20-year air quality maintenance period for carbon monoxide emissions.
- The MPO programmed approximately \$32 million of federal, state, and local funds to support a wide variety of projects including road preservation, transportation safety planning, bicycle facilities, transit planning and facilities, and more.
- Staff supported local jurisdictions with significant planning projects for Eugene, Springfield, Coburg, and Lane County.
- The MPO developed a data portal, providing public access to transportation-related data including crash, transit, traffic counts, population, and transportation options.
- Advocated for designation as an eligible recipient of federal Congestion Mitigation and Air Quality (CMAQ) funding, negotiating an agreement with ODOT for CMAQ funds due since 2013 and received a lump sum allocation of approximately \$7 million.
- The MPO received the final report on its quadrennial federal certification of the MPO program, with no findings of deficiencies.
- Developed and began using surveys to begin systematically collecting customer feedback to learn from customers and improve services on an ongoing and real-time basis.
- Developed and deployed an internal employee perception survey to assess internal organizational "health," to improve the workplace environment; with the desired result being increase efficiency, effectiveness, and employee retention.

## **GOALS AND ACCOMPLISHMENTS, Continued**

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### **GOALS FOR FY18 - TELECOMMUNICATIONS**

- Replace the current end-of-life telecom system with network-based VOIP (voice over internet protocol). Replacement is expected to be accomplished as projected in FY18 and at the low end of the original project cost estimate (\$3M -\$7M).
- Reduce administrative overhead and costs for the shared telecom system.
- Establish a DR (disaster recovery) site for the new telecom system.
- Refine the business systems for managing the MMWIX, Downtown Fiber, and Middle Mile projects to ensure the greatest confidence, efficiency and return on investment for participating partners.
- Continue to grow availability of broadband services regionally, including wireless and gigabit; leveraging the infrastructure of the MMWIX.
- Complete mapping of PAN fiber to ensure long term stability and service continuity; perform a system-wide fiber audit.
- Complete MMWIX upgrades and phase II of the MMWIX facility.

### **ACCOMPLISHMENTS FOR FY17 - TELECOMMUNICATIONS**

- Significant time and ease-of-use efficiencies were gained with the replacement of the obsolete call accounting system with a cloud-based platform that runs current technology and offers a robust modern feature set.
- Conducted a full telecom system analysis to identify a replacement for the current end-of-life system; developed and facilitated a multi-agency, multi-customer process to ensure positive outcomes and buy-in.
- Staff supported Lane County Public Area Network (PAN), a shared local network providing fiber optic connectivity to local and state agencies and the Regional Fiber Consortium, an entity created by local governments in three counties to manage a fiber network that stretches from south of Klamath Falls to Coos Bay and Portland.
- As a part of the PAN, LCOG and EWEB took the lead to map the fiber optic public network to support growth and ensure service continuity.
- LCOG continued its partnership with the City of Eugene and EWEB to enhance high speed fiber optic internet access in the core of Eugene; with plans to provide service for 120 buildings downtown
- LCOG also initiated an effort to provide or enhance broadband service to Oakridge, Westfir, and Merrill.
- LCOG managed the broadband connections to two additional buildings and facilitated broadband services of at least one gigabit per second connections to more than 20 downtown businesses.
- LCOG initiated an initiative to provide or enhance broadband service to three underserved rural communities; Oakridge, Westfir and Merrill.
- Entered into the Middle Mile Project in collaboration with the City of Eugene, bringing gigabit service to downtown Eugene via the MMWIX.
- As a result of technology enhancements including the Downtown Fiber Project, wireless broadband services, and the Middle Mile Project, the City of Eugene was selected as a Mozilla Gigabit City, one of only five nationwide.



## **GOALS AND ACCOMPLISHMENTS, Continued**

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### **SENIOR AND DISABILITY SERVICES**

#### **GOALS FOR FY18 - SENIOR AND DISABILITY SERVICES**

- Work towards compliance with our state contracts despite an increased demand for services, rising costs and reduced funding.
- Explore new potential revenue sources to enhance and expand services.
- Conduct targeted Rapid Process Improvement activities to find efficiencies and streamline workload.
- Encourage continuous improvement ideas from staff; implement these ideas when feasible.
- Continue to support unit managers as they guide staff to fulfill the S&DS mission.
- Work to achieve the goals in the Area Plan on Aging.

#### **ACCOMPLISHMENTS FOR FY17 - SENIOR AND DISABILITY SERVICES**

- Senior Meals Program (Café 60 & Meals on Wheels) provides 239,002 meals.
- In-Home Programs (Medicaid, Title XIX, OPI) provided 4,753 people with in home services
- Eligibility Services - 14,824 individuals received SNAP or medical eligibility services and continue to receive over 100 new cases per month.
- Diversion & Transition - Staff worked with individuals to either divert or transition them out of nursing facilities into the community. Over the course of the year, staff provided transition or diversion services to 346 individuals, with 94 either remaining in the community or returning to the community from nursing facilities.
- Aging and Disability Resource Connection (ADRC) answered 20,753 calls
- Intake wait time continued to remain low with most receiving an intake within 2 to 4 weeks.
- Senior Connections - 2,992 assessments for LTD medical rides were completed.
- The Money Management Program served 82 people using 2,828 volunteer hours.

### **BUSINESS SERVICES**

#### **GOALS FOR FY18 - BUSINESS SERVICES**

- Fund 20 small business loans which will help small businesses to create 250 new jobs.
- Continue rebuilding the Small Business Loan portfolio.
- Coordinate with the Cascades West Council of Governments and the Lane Economic Committee to fully implement the Comprehensive Economic Development Strategy (CEDS).
- Plan for and conduct facility asset assessment of the Park Place Building; developing a long range plan for managing the projected use-life of the building and its facility infrastructure systems, i.e. building, heating and air conditioning system, elevators, MMWIX.
- Revise Service Agreements For Minutes Recorder Services.
- Increase member agency awareness of the Minutes Recorder Program.

## **GOALS AND ACCOMPLISHMENTS, Continued**

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### **ACCOMPLISHMENTS FY17 – FOR BUSINESS SERVICES**

- LCOG packaged 12 loans for small businesses under various state and federal loan programs which are expected to help the small businesses to create over 200 jobs.
- LCOG was the regional facilitator, implementing the Economic Development District's Comprehensive Economic Development Strategy (CEDS).
- LCOG provided staff support for the Lane Economic Committee, the Lane County policy board for the Economic Development District and a forum for Lane County development agencies and local businesses to explore economic development ideas for Lane County.
- Created better tracking mechanisms for Minutes Recording meeting coverage.
- Improved process of archiving digital and audio Minutes Recording files.
- Provided better consistency of Minutes Recorders for agencies.

**TEN YEAR HISTORY: BUDGETED REVENUES AND EXPENDITURES**  
**For the Fiscal Year Ending June 30, 2018**

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<b>Fiscal Year</b>	<b>Budgeted Revenues</b>	<b>Budgeted Expenditures</b>	<b>Net Budget</b>	<b>FTE</b>
FY09	\$ 30,750,307	\$ 25,043,013	\$ 5,707,294	176.80
FY10	\$ 30,010,424	\$ 24,510,540	\$ 5,499,884	175.60
FY11	\$ 30,940,002	\$ 24,671,306	\$ 6,268,696	190.60
FY12	\$ 36,262,649	\$ 31,140,908	\$ 5,121,741	171.56
FY13	\$ 31,989,988	\$ 27,415,954	\$ 4,574,034	171.37
FY14	\$ 31,370,036	\$ 24,921,763	\$ 6,448,273	167.30
FY15	\$ 36,081,922	\$ 28,060,827	\$ 8,021,095	187.21
FY16	\$ 36,600,656	\$ 30,331,219	\$ 6,269,437	192.02
FY17	\$ 37,524,548	\$ 31,437,854	\$ 6,086,694	198.42
FY18	\$ 35,556,365	\$ 29,312,532	\$ 6,243,833	201.12

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This schedule excludes budgeted Internal Transfers in that the transactions are internal and duplicative - data appears as a revenue in one fund and a matching expenditure in another fund.

Net Budget equals LCOG Reserves and Contingencies Budgeted Ending Balance.

**INTERNAL TRANSFER SCHEDULE**  
**For the Fiscal Year Ending June 30, 2018**

<b>TRANSFERS IN</b> (revenues to the receiving fund)		<b>TRANSFERS OUT</b> (expenditures of the providing fund)	
	<b>Amount</b>		<b>Amount</b>
<b>To General Fund - LCOG Operating from:</b>		<b>From General Fund - LCOG Operating to:</b>	
Milo Mecham Willamette Internet Exchange	\$ 69,120	Member Support Services	\$ 11,000
<b>To General Fund - Member Support Services from:</b>		<b>From General Fund - LCOG Operating to:</b>	
LCOG Operating	\$ 11,000	Park Place Building	\$ 390,966
<b>Transfers to General Fund</b>	<b>\$ 80,120</b>	<b>From General Fund - Member Support Services to:</b>	
<b>To Special Revenue Fund - Government Services from:</b>		Government Services Administration	\$ 1,200
General Fund - Member Support Services		<b>General Fund - Transfers Out</b>	<b>\$ 403,166</b>
Government Services Administration	\$ 1,200		
Special Revenue Fund - Planning & Transportation Services		<b>From Special Revenue Fund - Government Services to:</b>	
General Planning	\$ 83,342	Special Revenue Fund - Planning & Transportation Services	
Government Services Administration	\$ 658,662	Government Services	\$ 687,549
Transportation Services Administration	\$ 117,933	Transportation Services	\$ 172,388
Special Revenue Fund - Technology Services		Special Revenue Fund - Technology Services	
Public Area Network	\$ 14,515	Telecommunication Services	\$ 329,257
Telecommunications Management	\$ 201,542	<b>Special Revenue Fund - Transfers Out</b>	<b>\$ 1,189,194</b>
Telecommunication Operations	\$ 14,427		
Milo Mecham Willamette Internet Exchange	\$ 29,653	<b>From Special Revenue Fund - Senior and Disability Services to:</b>	
Enterprise Funds-		S&DS Title III funds	\$ 1,243,592
Business Loans	\$ 497	S&DS Title XIX fund	\$ 829,301
Economic Development	\$ 173	S&DS Local contracts and grants funds	\$ 349,801
Building Management	\$ 347	<b>Special Revenue Fund - Transfers Out</b>	<b>\$ 2,422,694</b>
Minutes Recording	\$ 400		
<b>Transfers to Special Revenue Funds</b>	<b>\$ 1,122,691</b>	<b>From Enterprise Funds to:</b>	
<b>To Special Revenue Fund - Senior and Disability Services from:</b>		Enterprise Fund - Business Services Administration	\$ 34,402
S&DS Title III funds	\$ 2,344,207	Special Revenue Fund - Govt Services Administration	\$ 1,417
S&DS Title XIX fund	\$ -	<b>Enterprise Fund - Transfers Out</b>	<b>\$ 35,819</b>
S&DS Local contracts and grants funds	\$ 78,487		
<b>Transfers to Special Revenue Funds</b>	<b>\$ 2,422,694</b>		
<b>To Enterprise Fund - Park Place Building from:</b>			
General Fund - LCOG Operating	\$ 390,966		
<b>To Enterprise Fund - Business Services Administration from:</b>			
Business Loans	\$ 28,995		
Economic Development	\$ 4,205		
Building Management	\$ 1,202		
<b>Transfers to Enterprise Funds</b>	<b>\$ 425,368</b>		
<b>TOTAL BUDGET TRANSFER - REVENUES</b>	<b>\$ 4,050,873</b>	<b>TOTAL BUDGET TRANSFER - EXPENDITURES</b>	<b>\$ 4,050,873</b>

# PERSONAL SERVICES EXPENDITURE BUDGET – DETAIL

For the Fiscal Year Ending June 30, 2018

<u>Division</u>	<u>FTE</u>	<u>Salary/Wages Compensatio</u>	<u>Fringe Benefits</u>	=	<u>Total</u>
Administration	12.26	\$ 981,533	\$ 595,483	=	\$ 1,577,016 (a)
Government Services	29.87	\$ 2,143,823	\$ 1,241,638	=	\$ 3,385,461
Senior and Disability Services	157.52	\$ 8,676,795	\$ 5,919,378	=	\$ 14,596,173
Business Services	<u>1.47</u>	<u>\$ 132,210</u>	<u>\$ 92,851</u>	=	<u>\$ 225,061</u>
<b>Total</b>	<b><u>201.12</u></b>	<b><u>\$11,934,361</u></b>	<b><u>\$7,849,350</u></b>	=	<b><u>\$ 19,783,711</u></b>

Notes:

(a) Includes Indirect (Overhead) and General Fund - LCOG Board Personal Services.

**FTE BY FUND FY14 – FY18**  
**For the Fiscal Year Ending June 30, 2018**

Reporting Fund/Service/Managerial Fund Name		FY14 Adopted	FY15 Adopted	FY16 Adopted	FY17 Adopted	FY18 Proposed
<b>General Fund</b>						
102	LCOG Operating	0.75	0.75	0.83	1.54	1.25
103	Indirect Support Services	<u>11.72</u>	<u>12.65</u>	<u>12.69</u>	<u>11.05</u>	<u>11.01</u>
	<b>Total Administrative Services FTE</b>	<b>12.47</b>	<b>13.40</b>	<b>13.52</b>	<b>12.59</b>	<b>12.26</b>
<b>Special Revenue Funds</b>						
<b>Government Services - Planning and Transportation</b>						
	Closed/Inactive Funds	2.54	0.83	0.00	0.00	0.00
204	Community Safety	0.61	0.81	1.18	1.16	1.00
	Economic Development	0.13	0.13	0.13	0.00	0.00
205	General Planning	2.50	0.68	1.84	1.24	1.39
206	GISCPA	3.14	4.79	3.43	3.48	3.43
207	GIS - Other	1.57	1.77	2.34	2.40	3.00
201	Government Services - Administration	7.66	4.36	4.32	4.40	5.49
208	Hearings and Land Use Law	0.66	0.27	0.51	0.35	0.46
235	Metro TV	0.00	0.00	0.00	2.00	2.35 (a)
212	Publications and Information	0.17	0.16	0.08	0.05	0.05
210	Natural Resource Planning	1.31	0.82	0.66	1.05	0.54
211	Oregon Emergency Management and State Police	0.55	0.69	0.49	0.35	0.49
213	Regional Planning - Closed	0.09	0.24	0.26	0.44	0.00
214	RTS - Other	0.58	0.17	0.13	0.35	0.76
218	Tax Collections	0.02	0.03	0.11	0.02	0.03
219	Transportation Operations	4.74	4.96	4.18	4.09	4.92
220	Transportation Projects	0.88	0.68	0.43	0.59	0.69
221	Transportation Services Administration	0.00	0.00	0.00	0.43	0.74
222	Urban and Regional Planning	<u>1.31</u>	<u>0.95</u>	<u>0.73</u>	<u>0.19</u>	<u>0.88</u>
	<b>Total Government Services - P/T FTE</b>	<b>28.46</b>	<b>22.34</b>	<b>20.82</b>	<b>22.59</b>	<b>26.21</b>
<b>Government Services - Telecommunications</b>						
	Metro TV	1.53	1.26	1.25	0.00	0.00 (a)
242	Public Agency Network	0.00	0.42	0.13	0.13	0.24
243	Telecommunications Management	0.09	2.92	2.84	1.90	2.69
244	Telecommunications Operations	0.00	0.00	0.00	0.10	0.24
248	Willamette Internet Exchange	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.07</u>	<u>0.49</u>
	<b>Total Government Services - Telecommunications FTE</b>	<b>1.62</b>	<b>4.60</b>	<b>4.22</b>	<b>2.20</b>	<b>3.66</b>
<b>Senior and Disability Services</b>						
267	Senior Connections	7.61	7.04	7.84	8.94	5.07
268	Senior Meals	6.04	6.75	8.02	9.05	8.97
269	Senior Meals Fundraising	0.00	0.00	0.00	0.00	0.50
271	Money Management	0.00	0.00	0.00	0.00	1.00 (b)
272	Living Well	0.00	0.00	0.00	0.00	1.00 (b)
274	Options Counseling	0.00	0.00	0.00	0.00	0.97 (b)
275	Mental Health	0.00	0.00	0.00	0.00	0.84 (b)
276	Veterans Specialist	0.00	0.00	0.00	0.00	1.00 (b)
277	Transportation Assessments	0.00	0.00	0.00	0.00	1.90 (b)
278	LIHEAP	0.00	0.00	0.00	0.00	0.31 (b)
279	MOW Fundraising	0.00	0.00	0.00	0.00	0.50
281	Title III - Area Plan Administration	1.46	0.00	0.00	0.00	3.00
286	Title III - E Family Caregiver	0.00	0.00	0.00	0.00	0.51
293	Title III - Oregon Project Independence	0.21	3.47	5.00	2.50	1.50
296	Title XIX - Type B	<u>103.42</u>	<u>100.32</u>	<u>101.46</u>	<u>113.08</u>	<u>130.45</u>
267	Aging and Disability Resources Center	0.38	3.79	4.01	1.92	0.00 (c)
262	Community Programs	2.75	3.32	4.07	4.73	0.00 (d)
263	Florence Transportation Donation	0.00	0.08	0.08	0.00	0.00
265	Senior & Disability Services - Administration	0.35	20.22	21.42	19.32	0.00 (e)
285	Title III - D	0.21	0.30	0.00	0.00	0.00
287	Title III - VII	<u>0.02</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Total Senior and Disability Services FTE</b>	<b>122.45</b>	<b>145.29</b>	<b>151.90</b>	<b>159.54</b>	<b>157.52</b>
<b>Business Services</b>						
	Closed/Inactive Funds	0.13	0.05	0.00	0.00	0.00
391	Business Services - Administration	0.00	0.33	0.32	0.25	0.17
331	Economic Development	0.00	0.00	0.00	0.12	0.15
302	Loans: Economic Development Agency	0.21	0.16	0.16	0.14	0.16
308	Loans: Economic Development Agency #2	0.00	0.00	0.08	0.14	0.16
307	Loans: Other Packaging	0.13	0.07	0.06	0.17	0.12
303	Loans: Intermediary Relending Program/RBDF	0.61	0.29	0.28	0.37	0.37
305	Loans: Rural Business Enterprise Grant/RBEG	0.00	0.01	0.01	0.00	0.01
304	Loans: Rural Investment Board/RIB	0.00	0.00	0.01	0.01	0.01
306	Loans: Small Business Administration - 504	1.03	0.50	0.48	0.16	0.21
332	Minutes Recording Services	0.09	0.10	0.10	0.10	0.05
321	Park Place Building	<u>0.10</u>	<u>0.07</u>	<u>0.07</u>	<u>0.04</u>	<u>0.05</u>
	<b>Total Business Services FTE</b>	<b>2.30</b>	<b>1.58</b>	<b>1.57</b>	<b>1.50</b>	<b>1.47</b>
<b>TOTAL BUDGETED FTE</b>		<b><u>167.30</u></b>	<b><u>187.21</u></b>	<b><u>192.02</u></b>	<b><u>198.42</u></b>	<b><u>201.12</u></b>

Notes:

- (a) Metro TV was moved to Government Services - Planning and Transportation (from Telecommunications) as of FY17.
- (b) New Funds
- (c) ADRC Reallocated to Type B - Title XIX
- (d) Funds are individual - Money Management and Living Well
- (e) Reallocated FTE moved to Type B - Title XIX

## INTERFUND LOAN PAYMENT SCHEDULE

For the Fiscal Year Ending June 30, 2018

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

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>Interest Payment</u>		<u>Total Payment</u>	<u>Principal Balance Outstanding</u>
FY18	\$41,689	\$1,055	=	\$42,744	\$169,486
FY19	\$41,897	\$847	=	\$42,744	\$127,589
FY20	\$42,106	\$638	=	\$42,744	\$85,483
FY21	\$42,317	\$427	=	\$42,744	\$43,166
FY22	\$43,166	\$216	=	\$43,382	\$ -

### Interfund Loan: General Fund – LCOG Operating to Enterprise Fund – Building Management

Original Loan Amount:	\$418,000
Principal paid through FY17:	<u>\$205,825</u>
Outstanding Principal Balance as of 7/1/17	<u>\$211,175</u>

### Information regarding interest payments on loan:

Interest paid through FY17:	\$ 6,897
Remaining estimated interest payments:	<u>\$ 3,183</u>
Total Interest to be paid on loan:	<u>\$10,080</u>

**LONG-TERM DEBT SCHEDULE**  
**For the Fiscal Year Ending June 30, 2018**

Fiscal Year Ending	Park Place Building		Intermediary Relending Program			
	Umpqua Bank Loan		USDA Loan #2		USDA Loan #3	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 117,819	\$ 198,764	\$ 38,050	\$ 4,399	\$ 17,654	\$ 2,638
2019	\$ 122,924	\$ 193,658	\$ 38,430	\$ 4,019	\$ 17,831	\$ 2,461
2020	\$ 128,252	\$ 188,331	\$ 38,815	\$ 3,635	\$ 18,009	\$ 2,283
2021	\$ 133,810	\$ 182,773	\$ 39,203	\$ 3,247	\$ 18,189	\$ 2,103
2022	\$ 139,609	\$ 176,973	\$ 39,595	\$ 2,855	\$ 18,371	\$ 1,921
2023	\$ 145,659	\$ 170,923	\$ 39,991	\$ 2,459	\$ 18,555	\$ 1,737
2024	\$ 151,972	\$ 164,611	\$ 40,391	\$ 2,059	\$ 18,740	\$ 1,552
2025	\$ 158,558	\$ 158,025	\$ 40,795	\$ 1,655	\$ 18,928	\$ 1,364
2026	\$ 165,429	\$ 151,153	\$ 41,203	\$ 1,247	\$ 19,117	\$ 1,175
2027	\$ 3,466,353	\$ 12,276	\$ 41,615	\$ 835	\$ 19,308	\$ 984
2028	\$ -	\$ -	\$ 41,664	\$ 419	\$ 19,501	\$ 791
2029	\$ -	\$ -	\$ -	\$ -	\$ 19,696	\$ 596
2030	\$ -	\$ -	\$ -	\$ -	\$ 19,893	\$ 399
2031	\$ -	\$ -	\$ -	\$ -	\$ 19,808	\$ 200
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 4,730,385</u>	<u>\$ 1,597,487</u>	<u>\$ 439,752</u>	<u>\$ 26,829</u>	<u>\$ 263,600</u>	<u>\$ 20,204</u>
	Original loan \$4,825,000	Date of loan 6/16/2016	Original loan \$1,000,000	Date of loan 5/21/1998	Original loan \$478,000	Date of loan 10/11/2000
By Service:	<u>Principal</u>	<u>Interest</u>				
Building	\$ 4,730,385	\$ 1,597,487				
Business	<u>\$ 1,616,125</u>	<u>\$ 131,149</u>				
Total	\$ 6,346,510	\$ 1,728,636				

This schedule is continued on the following page.



**LONG-TERM DEBT SCHEDULE, Continued**  
**For the Fiscal Year Ending June 30, 2018**

USDA Loan #4		USDA Loan #5		USDA Loan #6		Total - All Debt		Fiscal Year
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Ending
\$ 14,626	\$ 2,354	\$ 18,102	\$ 3,124	\$ 17,569	\$ 3,656	\$ 223,820	\$ 214,935	2018
\$ 14,773	\$ 2,207	\$ 18,283	\$ 2,943	\$ 17,745	\$ 3,480	\$ 229,986	\$ 208,768	2019
\$ 14,920	\$ 2,060	\$ 18,466	\$ 2,760	\$ 17,922	\$ 3,303	\$ 236,384	\$ 202,372	2020
\$ 15,069	\$ 1,911	\$ 18,650	\$ 2,575	\$ 18,102	\$ 3,124	\$ 243,023	\$ 195,733	2021
\$ 15,220	\$ 1,760	\$ 18,837	\$ 2,389	\$ 18,283	\$ 2,943	\$ 249,915	\$ 188,841	2022
\$ 15,372	\$ 1,608	\$ 19,025	\$ 2,201	\$ 18,466	\$ 2,760	\$ 257,068	\$ 181,688	2023
\$ 15,526	\$ 1,454	\$ 19,215	\$ 2,010	\$ 18,650	\$ 2,575	\$ 264,494	\$ 174,261	2024
\$ 15,681	\$ 1,299	\$ 19,408	\$ 1,818	\$ 18,837	\$ 2,389	\$ 272,207	\$ 166,550	2025
\$ 15,838	\$ 1,142	\$ 19,601	\$ 1,624	\$ 19,025	\$ 2,200	\$ 280,213	\$ 158,541	2026
\$ 15,997	\$ 983	\$ 19,797	\$ 1,428	\$ 19,215	\$ 2,010	\$ 3,582,285	\$ 18,516	2027
\$ 16,156	\$ 824	\$ 19,996	\$ 1,230	\$ 19,407	\$ 1,818	\$ 116,724	\$ 5,082	2028
\$ 16,318	\$ 662	\$ 20,196	\$ 1,030	\$ 19,602	\$ 1,624	\$ 75,812	\$ 3,912	2029
\$ 16,481	\$ 499	\$ 20,397	\$ 827	\$ 19,798	\$ 1,428	\$ 76,569	\$ 3,153	2030
\$ 16,646	\$ 334	\$ 20,601	\$ 624	\$ 19,996	\$ 1,230	\$ 77,051	\$ 2,388	2031
\$ 16,598	\$ 166	\$ 20,808	\$ 417	\$ 20,196	\$ 1,030	\$ 57,602	\$ 1,613	2032
\$ -	\$ -	\$ 20,960	\$ 203	\$ 20,397	\$ 828	\$ 41,357	\$ 1,031	2033
\$ -	\$ -	\$ -	\$ -	\$ 20,601	\$ 624	\$ 20,601	\$ 624	2034
\$ -	\$ -	\$ -	\$ -	\$ 20,807	\$ 418	\$ 20,807	\$ 418	2035
\$ -	\$ -	\$ -	\$ -	\$ 20,592	\$ 210	\$ 20,592	\$ 210	2036
<u>\$ 235,221</u>	<u>\$ 19,263</u>	<u>\$ 312,342</u>	<u>\$ 27,203</u>	<u>\$ 365,210</u>	<u>\$ 37,650</u>	<u>\$ 6,346,510</u>	<u>\$ 1,728,636</u>	*

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

# FUND INFORMATION

## For the Fiscal Year Ending June 30, 2018

### FUNDS ADDED SINCE FY17 ADOPTED BUDGET\*

271 Money Management  
 272 Living Well  
 274 Options Counseling  
 275 Mental Health  
 276 Veterans Specialist  
 277 Transportation Assessments  
 278 LIHEAP  
 279 MOW Fundraising

### FUND MERGED FROM

262 Community Programs  
 262 Community Programs  
 261 Aging and Disability Resources Center  
 261 Aging and Disability Resources Center  
 261 Aging and Disability Resources Center  
 267 Senior Connections  
 267 Senior Connections  
 269 Senior Meals Fundraising

\*New funds were created for clarity and transparency.

### FUND NAME CHANGES SINCE FY17 ADOPTED BUDGET

In addition, with the implementation of a new financial system (Caselle Connect), prior individual reporting funds merged into existing reporting funds for clarity and transparency. Those merged funds - and the fund they merged to - is as follows:

Fund name that merged	Fund merged to	Service Area
265 S&DS Services	296 Title XIX - Type B	S&DS - Administration

### FUNDS TO BE DEACTIVATED

213 Regional Planning	Government Services
267 Aging and Disability Resources Center	Senior & Disability Services
262 Community Programs	Senior & Disability Services
701 F – 9-1-1 Reserves (12/31/16)	PAN Reserve

# INDIRECT COST ALLOCATION PLAN

## For the Fiscal Year Ending June 30, 2018

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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, 2016, for FY18). The final approved ICAP is submitted for review to ODOT, our identified federal cognizant agency, 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 -Uniform Grant Guidance and Circular(as noted above)* and identify and define the cost allocation/overhead cost allocation system used by 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 -Uniform Grant Guidance and Circular(as noted above)*.

#### **Definitions**

Central Service:	Cost centers that provide services, usually administrative in nature, to other services/programs on a centralized basis.
Allocation Basis:	A measurement related to service provided by central service departments/divisions to operating departments/divisions.
Allocated Central Services:	Costs that are allocated to direct services based on an equitable basis. Examples would include general accounting, personnel administration, purchasing, etc.
Carryforward Adjustment:	Allocated central service costs that are usually negotiated for that year. When the actual costs of the year involved become known, the differences between the fixed amounts previously approved and the actual costs will be carried forward and used an adjustment to the fixed amounts established for a later year. Excluded would be any activities that were not included in the approved plan, or for unallowable costs that must be reimbursed immediately.

## INDIRECT COST ALLOCATION PLAN, Continued

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### I. INTRODUCTION, Continued

#### Other Definitions

- Direct Labor: All salary and fringe benefits directly charged to a specified program or contract.
- Direct Costs: Charges, such as travel, which are specifically for the benefit of an individual program or contract.
- Indirect: The terms overhead and indirect are used interchangeably.
- Overhead Credit: A payment received by LCOG for the use of an overhead expense category from another agency, 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 -Uniform Grant Guidance and Circular(as noted above)*.
- 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, finance and accounting, 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.

## INDIRECT COST ALLOCATION PLAN, Continued

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### II. METHODOLOGY/PROCEDURE, Continued

- 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, FY18 would include the FY16 overhead actual under collection of revenues or expenditure overages identified at June 30, 2016).
- 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 technology staff in central services. The resulting quotient for each position is then applied to the total position costs to arrive at the total personnel costs charged to each direct service area.

Materials and services costs are allocated based on the measurements used in step two noted above. For example, the central services cost for depreciation expense for capital assets in Information Services is allocated to the direct service areas based on the percent of PC Count utilized by the service area; 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.

## INDIRECT COST ALLOCATION PLAN, Continued

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### II. METHODOLOGY/PROCEDURE, Continued

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:

- Executive Director Support
- Finance and Budget
- Human Resources
- Information Services
- Special Projects
- Agency Reception
- Agency Clerical Support Services

#### Government Services

The Government Services division is located at 859 Willamette Street, Suite 400 and Suite 500, Eugene, Oregon, and 125 E. 8<sup>th</sup> Ave., Eugene, Oregon. Government Services Division provides the following services:

- Government Services Administration
- Planning and Transportation

- Urban and Regional Planning
- Transportation
- Grant Writing and Resource Development
- Community Safety
- Legal Services
- Geographic Information Systems (GIS) and Data Services

## INDIRECT COST ALLOCATION PLAN, Continued

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### III. SERVICES/PROGRAMS, Continued

Regional Land Information Database Services (RLID)  
Metro TV Services  
Regional Technology 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 Senior and Disability Services division provides the following services:

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

#### Business Services

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

Business Administration  
Business Loans  
Economic Development  
Building Management  
Minutes Recorder

#### Technology/Communication Services

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

Telecommunications Management  
Telecommunications Operations  
Telecommunications Projects

## INDIRECT COST ALLOCATION PLAN, Continued

### 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. 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 14/15	Government Services	42.2510%	Fixed-carry forward
	Senior & Disability Services	14.3870%	Fixed-carry forward
	Business Services	38.7460%	Fixed-carry forward
	Technology/Communications	14.7450%	Fixed-carry forward
FY 15/16	Government Services	36.4530%	Fixed-carry forward
	Senior & Disability Services	14.0030%	Fixed-carry forward
	Business Services	31.2000%	Fixed-carry forward
	Technology/Communications	17.3680%	Fixed-carry forward
FY 16/17	Government Services	22.2590%	Fixed-carry forward
	Senior & Disability Services	11.1260%	Fixed-carry forward
	Business Services	27.7950%	Fixed-carry forward
	Technology/Communications	32.4350%	Fixed-carry forward
FY 17/18*	Government Services	21.4750%	Fixed-carry forward
	Senior & Disability Services	10.6350%	Fixed-carry forward
	Business Services	27.2290%	Fixed-carry forward
	Technology/Communications	31.2400%	Fixed-carry forward

\*FY17/18 rates are preliminary rates and are not final until the budget is approved by LCOG Board (June, 2017) and the ICAP is approved by our federal cognizant agency.

### V. FRINGE BENEFITS

#### Number of Employees

Total employees and total salaried employees (with health insurance) for FY18 budget is as follows:

Total Employees	242
Total without health insurance	42
Salaried Employees*	200

#### 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.

\*Fringe average data is based on salaried employees only; the data excludes number of employees without insurance.



## INDIRECT COST ALLOCATION PLAN, Continued

### V. FRINGE BENEFITS, Continued

	Monthly	Percent (of Fringe)	Average (rounded)
Total Salary per month	\$994,530		\$4,973
Total Fringe per month	<u>\$654,113</u>		\$3,270
Total Salary and Fringe per month (rounded)	\$1,648,643		
Detail to Fringe Benefits:			
FICA	\$76,344	11.67%	\$382
PERS/Employer and Employee pickup	\$214,186	32.74%	\$1,070
Health/Dental Insurance	\$294,390	45.01%	\$1,472
Health Reimbursement Account (/Employer Funded)	\$37,992	5.81%	\$190
Life Insurance	\$5,389	0.82%	\$27
Long Term Disability	\$6,433	0.98%	\$32
Workers Compensation	\$4,593	0.70%	\$23
Deferred Compensation	\$14,699	2.25%	\$73
Other - Misc	<u>\$87</u>	0.01%	<u>\$0</u>
Total Fringe Per Month	\$654,113		
Fringe Per Employee Per Month			\$3,270

\* Fringe per employee per month data is based on salaried employees only on page 62 (excludes number of employees without insurance).

#### Notes:

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

## INDIRECT COST ALLOCATION PLAN, Continued

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### VI. COST ALLOCATION MEASUREMENTS

- A. Direct Salary/Fringe.  
Direct Salary/Fringe includes all salaries and fringe benefits as of the FY17-18 budget by service area. (See measurement: Salary/Fringe by Service Area).
- B. Number of Employees by service area.  
The number of employees summarized by service area, as of the FY17-18 budget by service area.
- C. Number of Employees/Excluding SDS.  
This is the number of employees excluding the service area Senior and Disability Services (SDS). Some costs included in the indirect cost pool are not applicable to the SDS service area. For example, SDS hired a dedicated IT LAN administrator to provide support to the service area. All requests for service for LAN administrative work for SDS are handled by the SDS LAN administrator and as such the Administrative service area's LAN administrator cost is not applicable.
- D. Employees as a percent by service area.  
The total number of FY17-18 projected employees by service area expressed as a percent.
- E. Employees as a percent/Excluding SDS.  
This is the number of employees, excluding SDS, expressed as a percent.
- F. Reception Support.  
This is the cost for administrative receptionist support. (SDS service area does not bear any of the allocated cost pool for reception support. SDS hired a dedicated receptionist for the service and all customers for SDS go through the separate receptionist located with the SDS service area staff).
- 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 FY 17-18 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 FY17-18 budget. Costs are directly allocated to the service area square footage occupancy of space in the building. (For FY17-18 plan, SDS service area does 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 FY17-18 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.

## INDIRECT COST ALLOCATION PLAN, Continued

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### VI. COST ALLOCATION MEASUREMENTS, Continued

- 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 March 2017.
- K. PC Count as a percent.  
Number of personal computers by service area, expressed as a percent (based on the number of PC's in each service area as of March 2017).
- L. Server Usage as a percent.  
Server usage is allocated as a percentage to the benefitting service area based on projected usage in the FY17-18 budget and past experience.
- M. Fleet as a percent (Parking).  
Fleet – Parking is allocated as a percentage to the benefitting service area based on that service area's projected parking usage in the FY17-18 budget.
- N. Fleet as a percent (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 FY17-18 budget.
- O. Funds as a percent.  
The total number of budget and financial funds for each service area as budgeted in the FY17-18 budget, expressed as a percent of total funds. FY17-18 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).

# RESERVES AND CONTINGENCIES

## For the Fiscal Year Ending June 30, 2018

Fund Type/Service/Fund Name	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed
<b>General Fund</b>					
General Fund (Contingencies)	\$ 392,036	\$ 628,933	\$ 465,530	\$ 717,680	\$ 503,369
<b>GENERAL FUND</b>	<b>\$ 392,036</b>	<b>\$ 628,933</b>	<b>\$ 465,530</b>	<b>\$ 717,680</b>	<b>\$ 503,369</b>
<b>Special Revenue Fund</b>					
Government Services					
Planning & Transportation					
BTOP	\$ 32,842	\$ -	closed fund	closed fund	closed fund
204 Community Safety	\$ 12,311	\$ 36,040	\$ 65,977	\$ 22,819	\$ 34,111
Economic Development (moved FY17)	\$ 1,713	\$ 4,403	moved	moved	moved
205 General Planning	\$ -	\$ -	\$ -	\$ -	\$ -
206 GISCPA	\$ 44,903	\$ 4,568	\$ 48,246	\$ 68,527	\$ 75,423
207 GIS Other	\$ 18,100	\$ -	\$ 12,452	\$ 42,196	\$ 13,274
201 Government Services Administration	\$ -	\$ 2,467	\$ 32,782	\$ -	\$ 76,452
208 Hearings Official and Land Use Law	\$ -	\$ 2,700	\$ 11,984	\$ 15,909	\$ 4,747
Miscellaneous Projects	\$ -	\$ 7,115	\$ 1	\$ -	\$ -
235 Metro TV (moved FY17)	\$ -	\$ -	\$ 48,542	\$ -	\$ 8,816
210 Natural Resources Planning	\$ -	\$ -	\$ 584	\$ 6,708	\$ 6,186
211 Oregon Emergency Management	\$ -	\$ -	\$ 2,885	\$ 4,899	\$ 7,024
212 Publications and Information	\$ -	\$ -	\$ -	\$ 424	\$ 1,961
Regional Orthophotography	\$ 196	\$ -	closed fund	closed fund	closed fund
224 Regional Imagery Program	\$ -	\$ -	\$ -	\$ -	\$ 15,076
213 Regional Planning	\$ -	\$ 83,055	\$ 126,133	\$ -	closed fund
214 RTS Other	\$ 7,723	\$ 12,222	\$ 11,884	\$ 33,285	\$ 23,326
Scenario Planning	\$ 6,177	\$ 26,875	closed fund	closed fund	closed fund
Special Projects	\$ 248	\$ 248	closed fund	closed fund	closed fund
218 Tax Collections	\$ 22,656	\$ 31,940	\$ 11,975	\$ -	\$ 9,395
219 Transportation Operations	\$ 34,140	\$ 25,488	\$ -	\$ 179,714	\$ 149,700
220 Transportation Projects	\$ 24,952	\$ 22,936	\$ 6,633	\$ 14,135	\$ -
221 Transportation Services Administration	\$ -	\$ 25,248	\$ 167,509	\$ 145,733	\$ 164,389
222 Urban and Regional Planning	\$ 12,195	\$ 2,641	\$ 2,170	\$ 3,370	\$ 2,720
Wetlands Projects	\$ 27,888	\$ 7,655	closed fund	closed fund	closed fund
<b>Subtotal - Planning &amp; Transportation</b>	<b>\$ 246,045</b>	<b>\$ 295,600</b>	<b>\$ 549,755</b>	<b>\$ 537,719</b>	<b>\$ 592,601</b>
Telecommunications					
Metro TV (moved FY17)	\$ -	\$ -	\$ -	\$ -	\$ -
242 Public Agency Network	\$ 282,909	\$ 223,569	\$ 216,734	\$ 67,667	\$ 171,009
243 Telecommunications Management	\$ 54,007	\$ -	\$ -	\$ -	\$ 66,787
244 Telecommunications Operations	\$ 200,000	\$ 207,212	\$ 183,102	\$ 196,774	\$ 150,678
247 Telecommunications Reserve	\$ 1,514,662	\$ 1,416,678	\$ 1,220,174	\$ 1,242,663	\$ 300,274
248 Willamette Internet Exchange	\$ 9,254	\$ 35,611	\$ 53,201	\$ 16,615	\$ 217,150
<b>Subtotal - Telecommunications</b>	<b>\$ 2,060,832</b>	<b>\$ 1,883,071</b>	<b>\$ 1,673,211</b>	<b>\$ 1,523,719</b>	<b>\$ 905,898</b>
<b>Subtotal - Government Services</b>	<b>\$ 2,306,877</b>	<b>\$ 2,178,671</b>	<b>\$ 2,222,966</b>	<b>\$ 2,061,438</b>	<b>\$ 1,498,499</b>
Senior & Disability Services (S&DS)					
261 Aging & Disability Resource Center-Mental H	\$ 49,875	\$ 86,414	\$ 78,375	\$ 21,673	closed fund
262 Community Programs-Living Well	\$ 9,583	\$ 31,825	\$ 57,834	\$ -	closed fund
263 Florence Donation - Transportation	\$ 172,464	\$ 205,593	\$ 205,091	\$ 213,068	\$ 203,400
265 S&DS Administration	\$ -	\$ 50	\$ 221	\$ -	closed fund
266 S&DS Fundraising	\$ 1,704	\$ 2,004	\$ 2,004	\$ 6,500	\$ 1,404
264 S&DS Miscellaneous Support	\$ 6,920	\$ 267,840	\$ 188,709	\$ 160,000	\$ 204,000
270 Senior Connections Fundraising	\$ 85,959	\$ 87,825	\$ 82,459	\$ 129,721	\$ 93,677
267 Senior Connections	\$ -	\$ -	\$ 26,948	\$ -	\$ -
268 Senior Meals	\$ 122,660	\$ 137,533	\$ -	\$ 65,480	\$ -
273 Senior Meals Prep	\$ -	\$ -	\$ 85,363	\$ -	\$ 7,402
269 Senior Meals Fundraising	\$ 881,643	\$ 1,006,560	\$ 1,026,647	\$ 619,977	\$ 983,313
279 MOW Combined Fundraising	\$ -	\$ -	\$ -	\$ -	\$ 110,398
285 Title III - D	\$ -	\$ -	\$ -	\$ -	\$ 22,878
293 Title III - Oregon Project Independence	\$ 4,605	\$ -	\$ 153,105	\$ -	\$ -
296 Title XIX - Type B Funds	\$ 115,997	\$ 369,061	\$ 947,003	\$ 763,442	\$ -
<b>Subtotal - S&amp;DS</b>	<b>\$ 1,451,411</b>	<b>\$ 2,194,704</b>	<b>\$ 2,853,759</b>	<b>\$ 1,979,861</b>	<b>\$ 1,626,472</b>
<b>SPECIAL REVENUE FUND</b>	<b>\$ 3,758,288</b>	<b>\$ 4,373,375</b>	<b>\$ 5,076,725</b>	<b>\$ 4,041,299</b>	<b>\$ 3,124,971</b>

This schedule is continued on the following page.

# RESERVES AND CONTINGENCIES, Continued

## For the Fiscal Year Ending June 30, 2018

Fund Type/Service/Fund Name	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Adopted	FY18 Proposed
<b>Enterprise Fund</b>					
Business Loans					
302 Economic Development Agency/EDA	\$ 76,931	\$ 90,616	\$ 140,383	\$ 12,457	\$ 184,204
308 EDA - RLF 2	\$ -	\$ 73,975	\$ 38,534	\$ 13,505	\$ 29,691
303 Intermediary Relending Program/RBDF	\$ 1,877,366	\$ 1,657,627	\$ 1,791,815	\$ 1,175,368	\$ 1,586,548
307 Other Packaging	\$ 16,843	\$ 39,989	\$ 20,768	\$ 1,529	\$ 5,578
305 Rural Business Enterprise Grant/RBEG	\$ 67,779	\$ 79,728	\$ 92,066	\$ 18,075	\$ 92,251
304 Rural Investment Board/RIB	\$ 3,970	\$ 8,258	\$ 12,865	\$ 13,237	\$ 13,049
306 Small Business Administration 504/SBA	\$ 18,370	\$ 5,368	\$ 14,165	\$ 816	\$ -
<b>Subtotal - Business Loans</b>	<b>\$ 2,061,260</b>	<b>\$ 1,955,561</b>	<b>\$ 2,110,595</b>	<b>\$ 1,234,987</b>	<b>\$ 1,911,321</b>
Building Management					
321 Park Place Building	\$ -	\$ 67,435	\$ 255,121	\$ 66,894	\$ 621,297
Springfield Building (sold FY 16)	\$ -	\$ 43,069	closed fund	closed fund	closed fund
Schaefer's Building (sold FY 14)	\$ 408,510	\$ -	closed fund	closed fund	closed fund
<b>Subtotal - Building Management</b>	<b>\$ 408,510</b>	<b>\$ 110,504</b>	<b>\$ 255,121</b>	<b>\$ 66,894</b>	<b>\$ 621,297</b>
Other Business Services					
331 Economic Development	\$ -	\$ -	\$ 4,928	\$ 8,448	\$ -
332 Minutes Recorder Services	\$ 13,251	\$ 15,583	\$ 51,224	\$ 17,386	\$ 37,498
391 Business Services Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal - Other Business Services</b>	<b>\$ 13,251</b>	<b>\$ 15,583</b>	<b>\$ 56,152</b>	<b>\$ 25,834</b>	<b>\$ 37,498</b>
<b>ENTERPRISE FUND</b>	<b>\$ 2,483,020</b>	<b>\$ 2,081,648</b>	<b>\$ 2,421,867</b>	<b>\$ 1,327,715</b>	<b>\$ 2,570,116</b>
<b>TOTAL - ALL FUNDS</b>					
	<b>\$ 6,633,344</b>	<b>\$ 7,083,956</b>	<b>\$ 7,964,122</b>	<b>\$ 6,086,694</b>	<b>\$ 6,198,456</b>

Note when comparing actual to budget: Due to timing issues and budget being an estimated process, a change in reserve level is not evident of a declining or increasing trend.

**Notes:**

- (a) Moved \$390,966 Capital Contingency Fund to Enterprise Fund - Building Management (See page 32).
- (b) Economic Development Program was moved from Government Services - Planning and Transportation to the Enterprise Fund.
- (c) Metro TV Program was moved to Telecommunications in FY17, but moved back in FY18.

# **GENERAL FUND CONTINGENCY POLICY**

**For the Fiscal Year Ending June 30, 2018**

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## **EXECUTIVE SUMMARY**

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

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

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

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

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

## **BASIS**

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

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

Unanticipated revenue loss is revenues for a specific non grant based service where services were provided but could not be received due to changes in contract terms or discontinuance of a service before payments were provided and are not recoverable which takes effect or occurs after final adoption of the annual budget and which could not have been reasonably anticipated prior to the final adoption of the annual budget.

## **CONTINGENCY POLICY, Continued**

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### **TARGET**

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

### **FUNDING OF FUND**

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

### **USE OF FUND**

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

### **REPLENISHMENT OF FUND**

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

#### **Minimum/Maximum Range**

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

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

## **CONTINGENCY POLICY, Continued**

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### **ANNUAL STATUS REPORTING AND PERIODIC REVIEW**

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



## GLOSSARY

### For the Fiscal Year Ending June 30, 2018

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**AAA:** See *Area Agency on Aging*.

**Accrual Basis of Accounting:** Accounting method in which revenue is recognized when it is earned, regardless of when cash is received; expenses are recognized when the associated liability is incurred, regardless of when cash is paid.

**ADRC:** See *Aging & Disability Resource Connection*.

**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

**Appropriation:** The legal spending authority approved by the LCOG Board to fund LCOG activities. Can be changed only by the official action of the Budget Committee and Executive Committee of the Board and in some instances is further restricted by Oregon budget law.

**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.

**ASPEN:** This is the licensing software that the federal government requires all 50 states to use to license Nursing Facilities. Oregon has expanded its usage to include all Community Based Care settings licensed by the state as well (Residential Care Facilities, Assisted Living Facilities, Adult Foster Homes, etc.). This system will virtually, if not entirely, eliminate our licensors need for paper files. The system will greatly increase our ability to accurately cite rule violations, track trends and document our interactions with foster homes. It also gives us access to similar licensing/violation history for all of the area facilities, which improves our ability to assess the risk in facilities.

**Bandwidth:** The capacity of a network connection for supporting data transfers. Higher network bandwidth often translates to better performance.

**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.

**Board Visioning Project:** A process, started in late 2015, to evaluate the organization's performance and consider a vision for future years.

**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 Mechem 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.

**Broadband Technologies Opportunities Program (BTOP):** Funded by the American Recovery and Reinvestment Act of 2009, approximately \$4 billion federal grant program to help bridge the technological divide; create jobs; and improve education, health care, and public safety in communities across the country. LCOG applied for grant funding from this program for the Regional Fiber Consortium. This project enhanced an existing fiber-optic backbone and deployed over 100 miles of fiber-optic network to deliver broadband capabilities across Lane, Douglas, and Klamath counties and the Klamath Tribal regions in Western Oregon to enhance education, healthcare delivery, job training, and government services by providing broadband connections for more than 100 community anchor institutions, including medical centers, public safety entities, schools, community colleges, and libraries. The project also spurred new or improved high-speed Internet access for local consumers, including households and businesses, by enabling local Internet service providers to connect to the project's open network through the MMWIX.

**BSA:** See *Business Services Administration*.

**BTOP:** See *Broadband Technologies Opportunities Program*.

**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.

**Budget Phases:** LCOG's annual budget is developed in four phases, as follows:

- Requested: Requests from departments for the following year's budget.
- Proposed: The Executive Director's recommended budget, which is reviewed by LCOG's Budget Committee.
- Approved: The budget as approved by the Budget Committee.
- Adopted: The budget as adopted by the Board in the annual budget resolution.

## GLOSSARY, Continued

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**Budget Program:** A portfolio of products, services, and funding. LCOG's budget programs include varying levels of programs, projects and operations.

**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. Park Place Building also includes leased space.

**Business Services Administration (BSA):** Costs that are not billable directly to projects and clients are reported in BSA. These costs include holiday pay, leaves, administrative meetings, training time, and a prudent person reserve that cannot be assigned directly to a contract or service agreement.

**CAD:** See *E9-1-1 Computer Aided Dispatch*.

**Café 60:** LCOG operates 11 dining rooms around Lane County to serve people age 60 and older.

**CAFR:** See *Comprehensive Annual Financial Report*.

**Capital Outlay:** Costs for purchases that are tangible in nature are recorded initially as capital outlay. A capital purchase is the acquisition of a tangible item that has a useful life of greater than one year and a value greater than \$5,000. These items are placed on LCOG's inventory and treated as assets on the balance sheet.

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

**Cascades West Economic Development District (CWEDD):** which includes Lane, Linn, Benton, and Lincoln counties, is designated by the U.S. Department of Commerce Economic Development Administration to work on economic development efforts in Linn, Benton, Lane and Lincoln Counties. The CWEDD advocates for, supports and coordinates regionally significant economic development activities in the region.

**Case Management Program:** S&DS staff are responsible for the provision of Medicaid-funded case management and long-term care services to frail or impaired lower income older adults and adults with physical disabilities, including: eligibility determination; needs assessment; case plan development, implementation, and monitoring; pre-nursing home admission screening; and services directed at moving persons no longer in need of nursing home care to less-restrictive living environments.

**Cash Basis of Accounting:** Accounting method under which transactions are recognized when cash changes hands.

**Caselle:** Vendor for the new fiscal system.

**CEDS:** See *Comprehensive Economic Development Strategy*.

## GLOSSARY, Continued

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**Census Bureau's Annual Boundary and Annexation Survey:** Conducted annually by the U.S. Census to collect information about selected legally defined geographic areas and used to update information about the legal boundaries and names of all governments.

**Central Lane Communication Center:** The communications gateway for regional emergency services.

**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.

**Chart of Accounts:** A coding framework that categorizes various financial information into a logical structure which is the basis and foundation for all financial reporting within the agency.

**CMAQ:** See *Congestion Mitigation and Air Quality*.

**COG:** Council of Governments.

**COLA:** Cost of Living Adjustment.

**Compensation Plan:** A listing of all LCOG position classifications, their classification number and the rates of pay authorized.

**Comprehensive Annual Financial Report (CAFR):** The official public record of LCOG's financial condition and results of operations, prepared at the close of each fiscal year, subject to audit.

**Comprehensive Economic Development Strategy (CEDS):** Prepared by the CWEDD, it 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. Community Safety staff works with partners to develop and write grant applications, administer grant-funded projects, and leverage other resources.

**Congestion Mitigation and Air Quality (CMAQ) Program:** Program to support surface transportation projects and other related efforts that contribute air quality improvements and provide congestion relief.

**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.

**Contract Management Program:** The delivery of a comprehensive and coordinated array of services requires diverse skills and expertise. To create a quality system of care, S&DS contracts with local agencies to provide services such as senior law, meals and meal delivery, volunteer recruitment, respite care, and in-home care.

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

## **GLOSSARY, Continued**

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**Cow Creek Band of Umpqua Tribe of Indians:** A federally recognized Native American tribal government based in Canyonville, Oregon.

**CPI:** Consumer Price Index.

**CWEDD:** See *Cascades West Economic Development District*.

**Debt Service:** Payments for principal and interest to amortize loans. Currently loans are: the existing mortgage on the Park Place Building, the DMG loan with payment to the General Fund, and loans for lending funds in the Business Loan Program.

**Department:** A functional program unit of LCOG.

**Department of Environmental Quality–Oregon (DEQ):** The Oregon Department of Environmental Quality, a state agency, which LCOG may contract with to provide projects and services.

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

**DEQ:** See *Department of Environmental Quality*.

**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.

**DLCD:** See *Oregon Department of Land Conservation & Development*.

**Drinking Water Source Protection Program:** EWEB's plan to protect the McKenzie River as the sole source of drinking water for the community of Eugene.

**DSL:** See *Oregon Department of State Lands*.

**E9-1-1 Computer Aided Dispatch (CAD):** An interface where agencies can automatically add call information to the screen. This interface enables personnel to rapidly create accurate call records while minimizing the need for additional data entry.

**EA:** See *Employees Association*.

**EEO:** Equal Employment Opportunity.

**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.

## GLOSSARY, Continued

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**Employees Association (EA):** One of two collective bargaining units in LCOG. The EA represents non-supervisory employees in the 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 Activity:** Business conducted by LCOG in which a customer pays a fee or charge for a service or product.

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

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

**EWEB:** Eugene Water and Electric Board.

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

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

**Fair Labor Standards Act (FLSA):** The FLSA establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments. Covered non-exempt workers are entitled to a minimum wage. Overtime pay at a rate not less than one and one-half times the regular rate of pay is required after 40 hours of work in a workweek.

**Family Caregiver Support Program:** A Senior Connections program, the Family Caregiver Support Program provides assistance to unpaid family caregivers, including information and assistance, options counseling, respite care and caregiver support groups. S&DS contracts with several local agencies to deliver 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.

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

**FLSA:** See *Fair Labor Standards Act*.

**FOOD for Lane County:** A private, nonprofit food bank founded in 1984 and dedicated to eliminating hunger by creating access to food. LCOG partners with FOOD 4 Lane County to serve the Eugene metro area.

## GLOSSARY, Continued

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**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.

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

**Fund Balance:** The difference between a fund's assets and its liabilities; a fund's net resources.

**FY:** Fiscal Year.

**GAAP:** See *Generally Accepted Accounting Principles*.

**GS:** See *Government Services*.

**GASB:** See *Governmental Accounting Standards Board*.

**GASB 75:** Requires the accounting and financial reporting by state and local governments for postemployment benefits other than pensions.

**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 we provide 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).

**Generally Accepted Accounting Principles (GAAP):** A standard established by the Accounting Practices Board of the American Institute of Certified Public Accountants. These rules, conventions and procedures define accepted accounting practices.

**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

## **GLOSSARY, Continued**

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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:** Government Finance Officers Association.

**Gigabit Service:** Gigabit internet service is the next generation of broadband internet service which is typically delivered over fiber optic lines and provides speeds of 1,000Mbps, which is also referred to as “1 Gbps” or “Gigabit” internet.

**GIS:** Geographical Information System.

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

**Governmental Accounting Standards Board (GASB):** A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principals for state and local governments.

**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.

**Home Care Worker Program:** S&DS staff process applications for those interested in providing in-home care to older adults and people with physical disabilities receiving Medicaid assistance. The application process includes a criminal record check and orientation. Additionally, S&DS staff process vouchers (time sheets) of Home Care Workers that have provided in-home care to a Medicaid recipient, as authorized by the S&DS Case Manager through a comprehensive assessment and care plan. Once the voucher information is entered, the State of Oregon issues the paycheck.

**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 the federal cognizant agency (ODOT) for approval. The Plan provides for direct programs and services to share in the general non-direct operating expenses for LCOG. Indirect charges pay for Administrative Services expenses.

**Indirect Cost Allocation Plan:** 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 LCOG’s cognizant federal agency, the Oregon Department of Transportation, for approval.



## GLOSSARY, Continued

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**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 billable project.

**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.

**Intergovernmental Revenue:** Funds received from a unit of government other than LCOG in support of a LCOG activity.

**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.

**Internet Protocol (IP):** The principal communications protocol in the Internet protocol suite for relaying datagrams across network boundaries. Its routing function enables internetworking and essentially establishes the Internet.

**IP:** See *Internet Protocol*.

**IT:** See *Information Technology*.

**IS:** See *Information Services*.

**LACT or LaneACT:** See *Lane Area Commission on Transportation (LaneACT)*.

**Lane Area Commission on Transportation (LaneACT):** A 31- member body which meets monthly to discuss regional transportation issues and provide guidance to ODOT and the Oregon Transportation Commission (OTC), is staffed by LCOG under a contract with ODOT.

**Lane County Master Street Address Guide (MSAG):** A database of street names and house number ranges that define emergency zones to enable 911 calls to route to the correct call center, and to help identify which district should respond to a call.

**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.

**LaneVoices:** An online public engagement platform, used as a creative and alternative approach to involve the public in MPO matters.

**LEC:** See *Lane Economic Committee*.

## GLOSSARY, Continued

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**Leadership and Innovation for Transformation process (LIFT):** A strategic planning process conducted in 2012 to look at the organization at LCOG to examine agency operations and issues and to make recommendations to the Executive Director for improvement.

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

**Licensing and Monitoring of Adult Foster Homes Program:** S&DS licenses and monitors private residences certified to care for up to five individuals within the home. Adult Foster Homes (AFH) offer an alternative to the larger facilities, providing a more home-like environment to those who need assistance with daily activities.

**LIFT:** See *Leadership and Innovation for Transformation process*.

**Line Item:** An individual object of expenditure. See *Chart of Accounts*.

**Living Well Program:** The Living Well program is Oregon's name for Stanford's Chronic Disease Self-Management 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.

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

**Master Plan:** A comprehensive plan for a program or facility that establishes policies and goals for the program or facility, for a period of five years or longer.

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

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

**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 the planning activities required, including the transit element of the Unified Planning Work Program (UPWP). 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.

**Metropolitan Policy Committee (MPC):** The MPC serves as the MPO Policy Board under delegation from the LCOG Board of Directors.

## GLOSSARY, Continued

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**Metropolitan Statistical Area (MSA):** Geographic regions used by Federal statistical agencies in collecting, tabulating, and publishing Federal statistics.

**Metro TV Program:** 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 Lane County, the City of Eugene, and the Metropolitan Policy Committee (MPC). Metro TV also produces special shows, special programming, training, and provides award-winning video production services.

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

**Milliman LLC:** Accounting firm hired by LCOG to provide analysis of GASB 75 liabilities.

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

**MMWIX:** See *Milo Mecham Willamette Internet Exchange*.

**Modified Accrual Basis of Accounting:** The basis of accounting adapted to the governmental fund type under which revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when the related fund liability is incurred.

**Mozilla Gigabit City:** This program provides funding and other resources to leverage gigabit fiber networks in communities. Eugene is one of only five nationwide.

**MPC:** See *Metropolitan Policy Committee*.

**MPO:** See *Metropolitan Planning Organization*.

**MSA:** See *Metropolitan Statistical Area*.

**MSAG:** See *Lane County Master Street Address Guide*.

**NATOA:** See *National Association of Telecommunications Officers and Advisors*.

**National Association of Telecommunications Officers and Advisors (NATOA):** A local government professional association that provides support to members on local, state, and federal communications laws, administrative rulings, judicial decisions, and technology issues impacting the interests of local governments.

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

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

## **GLOSSARY, Continued**

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**ODOT:** See *Oregon Department of Transportation*.

**OEM:** See *Oregon Office of Emergency Management*.

**OMPOC:** See *Oregon Metropolitan Planning Organization Consortium*.

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

**One-Time Revenue:** A source of funding that cannot reasonably be expected to recur. Examples include single-purpose grants, use of reserves, and proceeds from the sale of property or other assets.

**Options Counseling: Care, Coordination and Consultation Program:** Options Counseling targets older individuals and people with physical disabilities who need help due to health, functional, or situational problems. Through Options Counseling, individuals and families learn of community resources and agree upon an action plan to address an individual's needs. Senior Connections staff also place volunteers who provide direct in-home services such as minor housekeeping, grocery shopping, running errands, money management, meal preparation, and transportation. Senior Connections services are currently supported by federal, state and local sources, including the Older Americans Act, the Low Income Energy Assistance Program, grant awards and donations.

**Oregon Department of Land Conservation & Development (DLCD):** State agency responsible for administering Oregon's statewide land use planning program and Oregon's federally approved coastal management program.

**Oregon Department of State Lands (DSL):** State agency responsible for managing Oregon's land and other resources.

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

**Oregon Metropolitan Planning Organization Consortium:** The state-wide consortium made up of representatives from each of the state's eight Metropolitan Planning Organizations (MPOs).

**Oregon Money Management Program:** The Oregon Money Management Program provides one-on-one bill-pay assistance or full representative payee services to older adults and adults with disabilities that are unable to manage their finances on their own. This service is delivered through certified, trained volunteers in the consumers' homes or by the program coordinator.

**Oregon Office of Emergency Management (OEM):** State agency that coordinates and maintains a statewide emergency services system for emergency and disaster communications.

**Oregon Project Independence Program:** 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. In FY15, S&DS

## GLOSSARY, Continued

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was chosen as one of the State's pilot areas and began serving younger people with disabilities. The "pilot" was continued for FY16 and FY17.

**ORS:** Oregon Revised Statute.

**Park Place Building:** Building located at 859 Willamette Street, Eugene, Oregon, and owned by LCOG. 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 Program:** PEARLS is an evidence-based program for older adults with mild depression. Sessions are offered in the person's home.

**PERS:** See *Public Employees Retirement System*.

**Personal Services:** Salary and fringe costs for staff are expressed under the line item heading of Personal Services.

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

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

**Quality Assurance Program:** Program to evaluate the delivery of the Medicaid and SNAP programs for accuracy of benefit calculation, efficiency, and quality customer service. Quality assurance activities include regular auditing of case files, receipt of consumer input, staff training, and process review.

**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.

## GLOSSARY, Continued

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**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 the Eugene Water & Electric Board (EWEB). The RLID system supports an extensive integrated database of shared land records created by local governments and tools for analyzing, mapping, and reporting the information.

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

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

**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.

**Ridesource:** Service, required through the Americans With Disabilities Act, is an origin-to-destination transportation for people who are unable to use the bus due to a disability. The service operates within the Eugene/Springfield metropolitan area, and operates the same hours as the bus.

**RLID:** See *Regional Land Information Database*.

**RTP:** See *Regional Transportation Plan*.

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

## GLOSSARY, Continued

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

**SEIU:** See *Service Employees International Union*.

**Senior Connections Program:** S&DS' Senior Connections Program provides an access point in each community for older adults and their families with questions about available resources. S&DS' Senior Connections offices are located in Eugene, Oakridge, Veneta, Junction City, Cottage Grove, and Florence.

**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 Meals Program:** The Senior Meals Program consists of two components: The Group Dining (Café 60) component and the Meals on Wheels component. For FY18, S&DS will contract 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*.

## GLOSSARY, Continued

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

**Supplemental Nutrition Assistance Program (SNAP):** Known formerly as the Food Stamp program.

**TEA:** See *Temporary Employment Agreements*.

**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 (including some in Benton County). This service system includes members that are full partners in ownership and governance of the consortium and other agencies that subscribe to are pay regular fees for service.

**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.

**Temporary Employment Agreement (TEA):** A contract used to hire temporary staff in cases of temporary vacancies or temporary workload or project increases. A TEA sets out the conditions of the temporary position, and defines the duties of the newly hired employee, how and when they'll be paid. Temporary employees receive only those benefits mandated by law, such as Social Security, workers' compensation, and unemployment insurance, and any other benefit agreed upon through a TEA.

**TGM:** See *Transportation Growth Management program*.

**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.



## **GLOSSARY, Continued**

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**Transportation Growth Management (TGM) program:** Program to help communities plan for streets and land use in a way that leads to more livable, economically vital, and sustainable communities and that increases opportunities for transit, walking and bicycling.

**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 Eugene, Springfield and Coburg, Lane County, Lane Transit District, and 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.

**Trust:** Expenditures dedicated to a specified purpose, as stipulated by the entity or entities that provided money to establish the fund.

**Unified Planning Work Program (UPWP):** Required plan that sets out the transportation planning activities and products to be developed by the Metropolitan Planning Organization (MPO) and other transportation planning agencies for the current and next fiscal year.

**UPWP:** See *Unified Planning Work Program*.

**Urban and Regional Planning Program:** LCOG provides contract planning assistance to cities throughout the region as well as “overflow” and specialized planning services to cities in Lane County such as planning and technical services related to a wide array of natural resource topics, from comprehensive planning components to special studies and environmental analyses; assistance in the areas of groundwater protection and non-point source pollution mitigation, wetlands identification and mitigation plans, and services related to implementation of the Clean Water Act; and assistance in the development of Environmental Impact Assessments for state and local governments in the region.

**VOIP Over IP:** A methodology and group of technologies for the delivery of voice communications and multimedia sessions over Internet Protocol (IP) networks, such as the Internet.

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



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