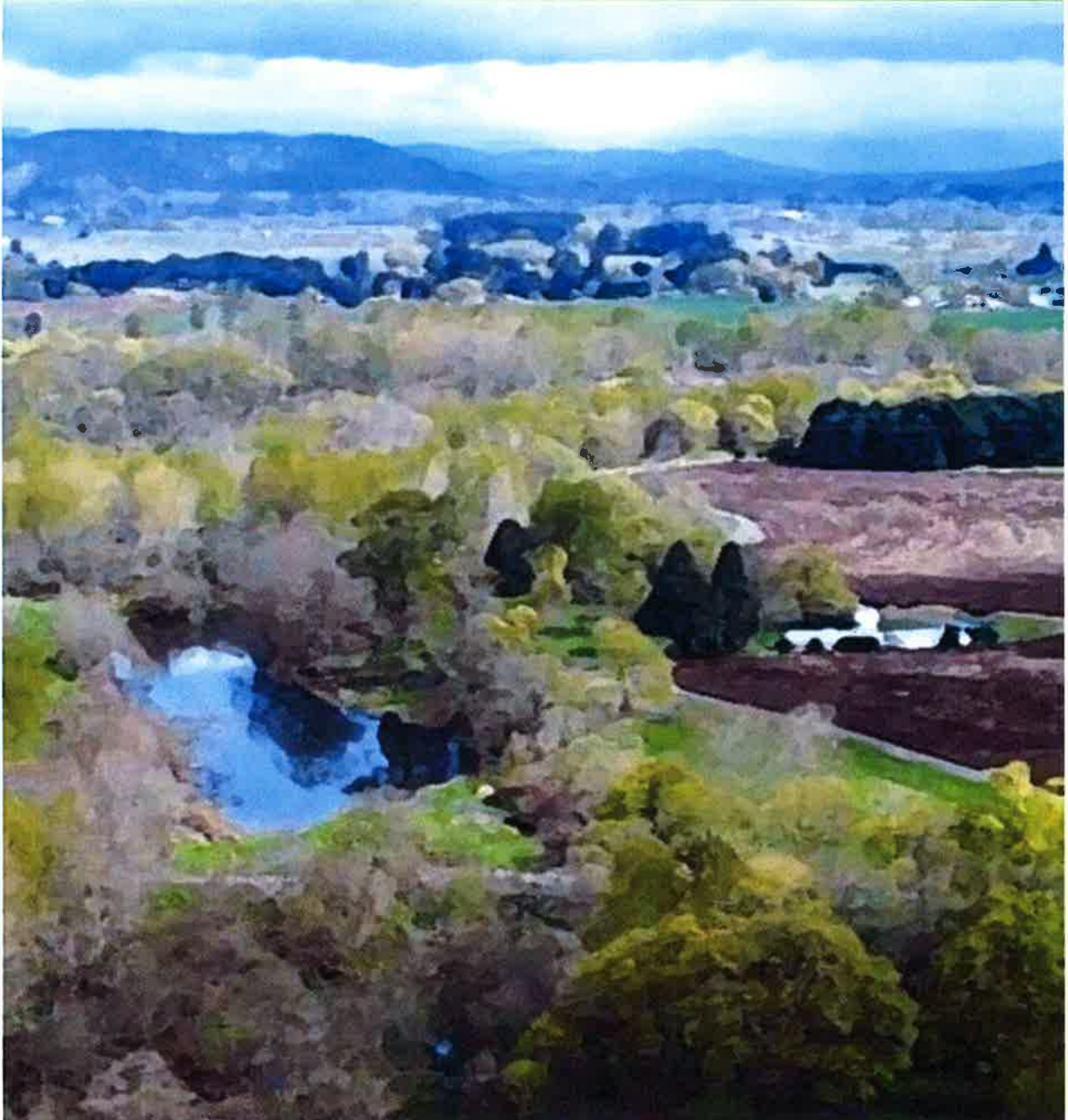




FY17 ADOPTED BUDGET

July 1, 2016 – June 30, 2017



**Lane Council of Governments
Eugene, Oregon**

Picture on cover titled "Raptors View"
Location: Green Island along the Willamette River, Eugene, Oregon



FY17 PROPOSED BUDGET

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

Brenda Wilson, Executive Director

**Prepared by:
Janell Wooten, Finance and Budget Manager
Finance and Budget Team**



FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

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READERS GUIDE



READERS GUIDE TO THE FY17 PROPOSED BUDGET

The proposed annual operating budget is a guidebook for achieving the goals set by our members, committees, and LCOG management. The annual budget is based on a fiscal year which runs from July 1, 2016 to June 30, 2017.

The Budget Document

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

- Table of Contents
- Readers Guide
- Introduction
- Budget Message
- Financial Section
- Service View Section
- Supplemental Information Section

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. The FY17 budget highlights, 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 is organized, a list of LCOG Budget Committee members, LCOG Executive Committee members and LCOG Board of Directors.

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 charts and statements, including LCOG fund financial statements, which detail the types of revenues and expenditures across the organization as a whole and by the three major fund groups: General Fund, Special Revenue Fund and Enterprise Fund. The *LCOG Proposed Budget* of \$41,285,782 is the total budget for LCOG. Total FTE is proposed at 198.42.

The **Service View Section** details LCOG's work program budget by each major work program area of LCOG operations: Administrative Services, Government Services, Senior and Disability Services, and Business Services.

READERS GUIDE, Continued

The Service View, Continued

The Service View describes LCOG's program budget for each of the four major LCOG work programs: total budget, total personal services budget for the program, and total program FTE. Each individual program component of the service is described. The Service View includes a financial summary of the individual programs that make up the service, the service area's goals, accomplishments and performance outcomes. The service view answers such questions as "How much of the total budget is allocated to a particular service area? What are the major programs that make up the service area? What are the service goals and accomplishments?"

The **Supplemental Information** section provides additional reference information. For example, this section describes the assumptions used in preparing the FY17 budget, information about LCOG funds, FTEs by fund, historical comparisons of budget data, long-term debt, details to reserves and contingencies, and the proposed cost allocation plan. In addition, a list of acronyms used by LCOG, including abbreviations used in the document and abbreviations common for other governmental entities, is provided.

FY17 Budget Highlights

The FY17 *Proposed Budget* is \$41,285,782 and 198.42 FTE. A financial statement that details the resources and requirements for the FY17 proposed fiscal year and four prior fiscal periods is provided on page 11. A chart noting the total budget by fund is on page 12 of this document, and two additional charts (pages 13 and 14) highlight the primary resources and requirements making up the FY17 budget. And in terms of comparative information, a statement comparing the FY17 *Proposed Budget* to the FY16 *Adopted Budget* is on page 15 of this document.

The chart on page 13 provides the composition of the FY17 *Proposed Budget* resources: for example, 47.2% of revenues or \$19,476,631 of the total \$41,285,782 is from federal and state revenues, and 25.5% or \$10,508,349, is from local sources of revenue. Member Dues is at 0.5% or \$197,197 of the total budget. The chart on page 14 provides the composition of the FY17 *Proposed Budget* requirements. As noted, the primary operating costs – Personal Services and Materials and Services - total 66.6% of the budget or \$27,500,026 of the \$41,285,782 total requirements; Debt Service is at \$574,580 or 1.4% of the total budget. The balance of the budget – or 32% of the total budget - consists of Capital Outlay, Services by Other Organizations, Transfers Out and Reserves/Contingencies.

LCOG Budget Process

Pursuant to the Oregon Revised Statutes 294.900 to 294.930, LCOG is required to follow certain procedures related to the adoption of a budget. The Board of Directors of LCOG has elected to adopt its budget on the basis of organizational units. Administrative Services, Government Services, Senior and Disability Services, and Business Services are the divisional organizational units for LCOG. As a result, the Financial Section of this document presents fund statements based on the following four organizational units:

Administrative Services (General Fund);
Government Services (Special Revenue Funds);
Senior and Disability Services (Special Revenue Funds); and
Business Services (Enterprise Funds).

READERS GUIDE, Continued

FY17 Budget Process, Continued

The annual budget serves as the foundation for LCOG's financial planning and control. The budget process begins in December with the LCOG management and staff identifying projects for the subsequent fiscal year as well as estimating grant projects not expected to be completed by the end of the current fiscal year. Over the course of several months, LCOG management and staff, the Board of Directors, Budget Committee, and others are involved in defining the goals and objectives, as well as the projects, to be included in the work program.

In April, the LCOG Budget Committee meets to review the budget background and trends which may shape the budget. In May, a public meeting is held where all interested parties are invited to comment on the work plan, with the Budget Committee approving the budget with final adoption by the Board of Directors occurring in June.

The FY17 Budget process, review and approval timeline is as follows:

11/10/15	LCOG Executive Committee establishes FY17 budget assumptions. LCOG Executive Committee Reviews FY17 Proposed dues rates.
12/10/15	LCOG Board adopts FY17 Budget Process and Assumptions. LCOG Board approves FY17 Member Dues Rates based on proposed schedule.
2/25/16	LCOG Board appoints Budget Committee.
4/27/16	LCOG Budget Committee Meeting to review FY17 Proposed Budget and recommend adoption to the LCOG Board. An opportunity for public comment was provided.
5/10/16	FY17 Proposed Budget document is provided to LCOG Executive Committee.
6/23/16	Public Hearing on Budget; Adoption of FY17 Proposed Budget by LCOG Board.

Budget Meetings

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

Contact Information

Lane Council of Governments
www.lcog.org
Finance and Budget Manager
(541) 682-6529
Email: jquinto@lcog.org

INTRODUCTION



INTRODUCTION

Profile of Lane Council of Governments (LCOG)

A broader perspective of the specific environment that LCOG operates in might be useful in understanding the information presented in the FY17 *Proposed Budget*.

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 144th 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. It was reorganized in 1971 under an intergovernmental agreement pursuant to Oregon Revised Statutes 190.003 to 190.030 and the name was changed to Lane Council of Governments. It does not act under the direction and control of any single governmental entity and has the following characteristics:

INTRODUCTION, Continued

- It is governed by a board of directors consisting of one appointed director from each of its 33 member organizations.
- It is a legally separate entity.
- It is fiscally independent of all member organizations and all other local government entities.
- It is vested with all the powers, rights, and duties relating to those functions and activities that are vested by law in each separate party to the intergovernmental agreement.

Our Mission

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

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

Our Membership

Our members represent 33 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, fire district, ambulance district, and a port.

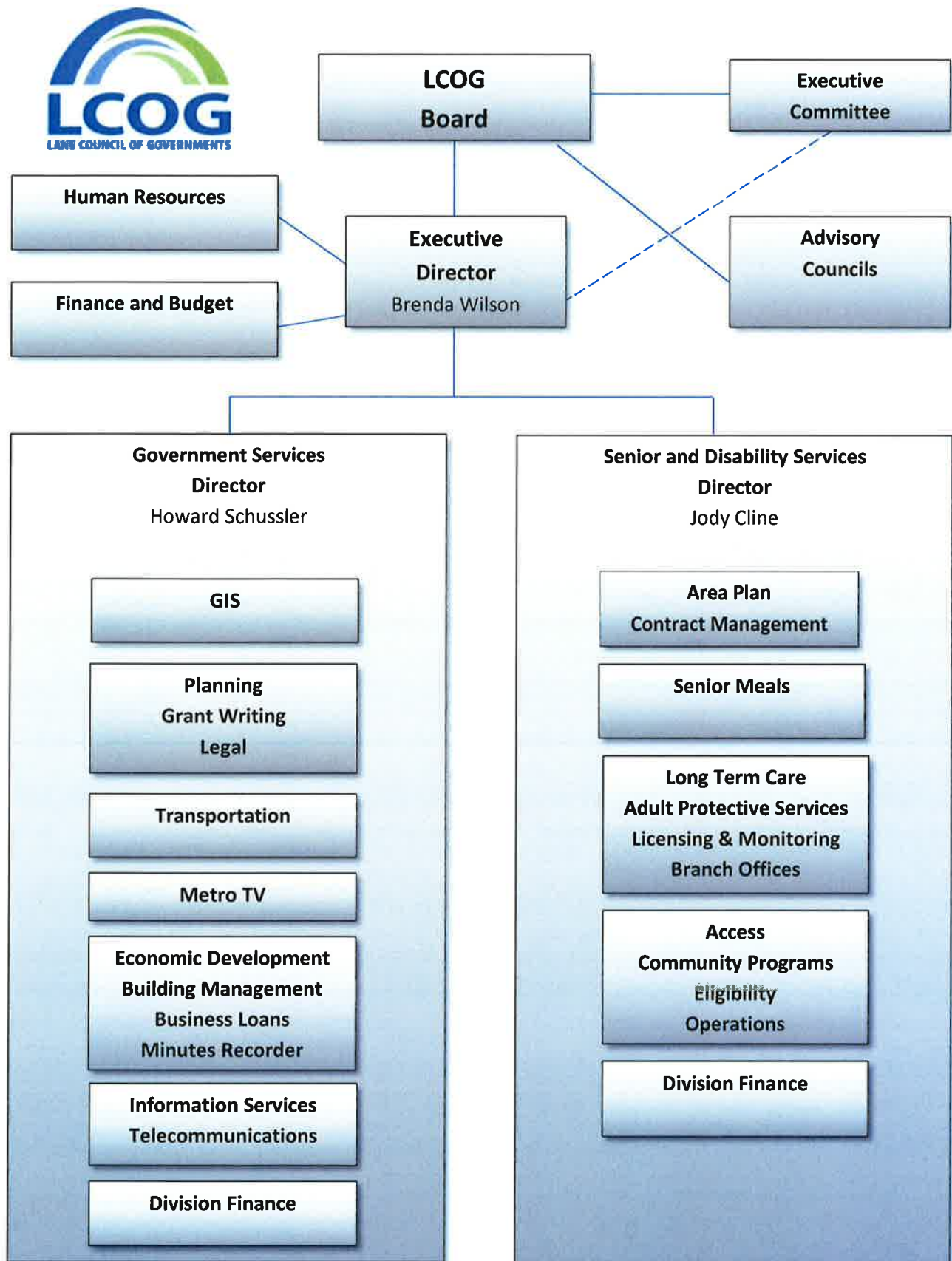
Lane Council of Governments Member Governments

Bethel School District #52	City of Veneta	Lane Library District
City of Coburg	City of Westfir	Lane Transit District
City of Cottage Grove	Creswell School District #40	McKenzie School District #68
City of Creswell	Emerald Peoples Utility District	Port of Siuslaw
City of Dunes City	Eugene School District #4J	River Road Park & Recreation District
City of Eugene	Eugene Water & Electric Board	Siuslaw Library District
City of Florence	Fern Ridge Library District	Siuslaw Valley Fire District
City of Junction City	Heceta Water District	South Lane School District #45J3
City of Lowell	Lane Community College	Springfield School District #19
City of Oakridge	Lane County	Western Lane Ambulance District
City of Springfield	Lane Education District	Willamalane Park and Recreation District

LCOG Services

LCOG services are offered over four broad areas: Administration (executive management, central services, and special projects); Government Services (planning, transportation and telecommunications); Senior and Disability Services (Older Americans act funding and Medicaid programs); and Business Services (loans to small businesses). LCOG employs over 220 people and is the designated comprehensive planning and review agency for a number of federal and state programs. LCOG also serves as the fiscal agent for various federal and state programs carried out by member entities and serves as a coordinating agency for local government long-range planning activities.

LANE COUNCIL OF GOVERNMENTS
ORGANIZATION CHART





**LANE COUNCIL OF GOVERNMENTS
BOARD OF DIRECTORS**

For the Fiscal Year Ending June 30, 2017

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

Bethel School District 52
Rich Cunningham (#)

City of Coburg
Patrick Kocurek

City of Cottage Grove
Tom Munroe

City of Creswell
Dave Stram

City of Dunes City
Rebecca Ruede

City of Eugene
Chris Pryor (#) (*)

City of Florence
Susy Lacer (#)

City of Junction City
Mike Cahill

City of Lowell
Don Bennett

City of Oakridge
Jim Coey

City of Springfield
Marilee Woodrow

City of Veneta
Sandra Larson

City of Westfir
Matt Meske

Creswell School District 40
Mike Anderson

Emerald Peoples Utility District
Penny Jordan

Eugene School District 4J
Mary Walston (#)

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

Fern Ridge Library District
Steve Recca (*)

Heceta Water District
Debby Todd

Lane Community College
Matt Keating (#) (*)

Lane County
Faye Stewart (#)

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

Lane Library District
Vacant

McKenzie School District 68
Vacant

Port of Siuslaw
Vacant

River Road Park & Recreation District
Wayne Helikson

Siuslaw Library District
Susy Lacer (#)

Siuslaw Valley Fire & Rescue District
Jim Langborg

South Lane School District 45J
Alan Baas

Springfield School District 19
Erik Bishoff

Western Lane Ambulance District
Bob Sneddon

Willamalane Park & Recreation District
Greg James (#)

Non-Voting Member: Lane Transit District
Carl Yeh

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

BUDGET MESSAGE



EXECUTIVE DIRECTOR'S BUDGET MESSAGE

Members of the LCOG Budget Committee and Board of Directors:

I am pleased to submit the *FY17 Proposed Budget and Work Program* of the Lane Council of Governments (LCOG) for the fiscal year that will begin July 1, 2016. The *FY17 Proposed Budget* totals \$41,285,782 which is \$688,010 more than the *FY16 Adopted Budget*.

This proposed budget is a fiscal guide, presented for policy-level consideration, and represents management's best current assessment of the obligations and financial capability of LCOG for the year that lies ahead. The proposed budget also reflects LCOG's effort to support our core programs and continue to strive to be a good steward of financial resources and a positive participant in the pursuit of good public policy in the region.

LCOG continues to take into consideration the fiscal challenges faced by many of our members and the state and federal government. Accordingly, we continue to be innovative in stabilizing our costs, our rates, and our budget.

While demand continues for LCOG services, my goal for this coming year is to make sure LCOG's focus is to ensure that our actions and priorities reflect the needs of our members, consumers, and the region. We will continue to stay focused on finding ways to address the challenges ahead in a positive and productive manner.

SUMMARY OF THE BUDGET

The LCOG *FY17 Proposed Budget* is developed with the understanding that changes will be required as a result of presently unknown factors. Because LCOG's work and fiscal capability are largely based on grants and contracts which emerge over time, there is always greater variability in LCOG's budgeting process than may be present for local government units that rely upon a tax base.

The total budget authorization proposed for FY17 is \$41,285,782. And 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.

Revenues

The *FY17 Proposed Budget* revenue budget reflects an overall increase of 1.7% or \$688,010 more than *FY16 Adopted Budget* revenue. The following table compares *FY17 Proposed Revenues* to *FY16 Adopted Revenues* by source of revenue.

BUDGET MESSAGE, Continued

REVENUES	Federal	State	Local	Member Dues	Transfers In	Beginning Fund Balance	Total Budget
FY17 Proposed	\$ 6,997,112	\$ 12,479,518	\$ 10,508,349	\$ 197,197	\$ 3,761,234	\$ 7,342,372	\$ 41,285,782
FY16 Adopted	\$ 5,088,451	\$ 13,322,739	\$ 11,366,280	\$ 197,197	\$ 3,997,116	\$ 6,625,989	\$ 40,597,772
Dollar Change	\$ 1,908,661	\$ (843,221)	\$ (857,931)	\$ -	\$ (235,882)	\$ 716,383	\$ 688,010
Percent Change	37.5%	-6.3%	-7.5%	0.0%	-5.9%	10.8%	1.7%

In terms of an increased budget for FY17, both federal revenue and beginning fund balance (amount expected to be unspent at June 30, 2016) is projected to increase by \$2,625,044 over FY16 *Adopted Budget*; member dues continues at the FY16 level, and the remaining revenues are expected to decrease by \$1,937,034 compared to FY16 budget, for an overall net increase of \$688,010. Federal revenue is proposed to increase 37.5%, with state and local revenues combined showing a decline of 13.8% compared to FY16 budget. The change within revenue sources – higher projection for federal revenues and lower projection for state and local revenues – is a reflection of the anticipated projects that LCOG will be working on during FY17. LCOG revenues fluctuate each year depending on the type of grants and contracts the agency will be awarded for any given year. In FY17, LCOG is projected to receive more federal funding for projects and activities and lower state and local funding than the previous year.

Expenditures

FY17 *Proposed Budget* reflects an expenditures increase of 1.7% or \$688,010. The increase is offset by the matching 1.7% increase in revenues as noted above. The following table provides a comparison between FY17 *Proposed Budget* and FY16 *Adopted Budget* by expense type:

EXPENDITURES	Personal Services	Materials & Services Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY17 Proposed	\$ 18,305,051	\$ 9,264,802	\$ 3,293,421	\$ 574,580	\$ 3,761,234	\$ 6,086,694	\$ 41,285,782
FY16 Adopted	\$ 17,700,406	\$ 8,150,625	\$ 3,715,592	\$ 764,596	\$ 3,997,116	\$ 6,269,437	\$ 40,597,772
Dollar Change	\$ 604,645	\$ 1,114,177	\$ (422,171)	\$ (190,016)	\$ (235,882)	\$ (182,743)	\$ 688,010
Percent Change	3.4%	13.7%	-11.4%	-24.9%	-5.9%	-2.9%	1.7%

LCOG is expected to employ 198.42 FTE. LCOG has always adjusted the size of its professional staff to match the level of revenue it expects to receive. The FY17 *Proposed Budget* anticipates an overall net increase to LCOG's staff of 6.40 FTE over the FY16 *Adopted Budget* – from 192.02 to 198.42 FTE.

In terms of personal services costs, the overall net increase for FY17 is proposed at \$604,645 or 3.4% net increase and includes vacant positions that are filled at a lower cost than prior years, merging workloads, not replacing positions, and staff voluntarily reducing FTE to less than full time. Specifically, in terms of costs by division and service area, Administration Services reduced positions by .93 FTE and \$66,628 or a 4.0% decrease (\$131,608 Operating increase offset by a \$198,236 decrease in Indirect); Government Services is approximately 5.5% less than FY16 budget or \$154,989 and .25 less FTE; Senior and Disability Services (S&DS) division is \$831,812 greater than FY16 budget (a 6.4% increase) and includes hiring 7.64 additional FTE.

BUDGET MESSAGE, Continued

The S&DS increase is the result of increased caseloads and additional staff will be hired to accommodate the demand. Such cost increases are necessary for S&DS to deliver mandated services (matched by federal and state revenues and local revenues). (S&DS houses the largest share of LCOG personal services budget at 75.4% of total personal services costs). Business Services has reduced FTE by .07 and costs by \$5,550 or 2.4% as part of the overall effort to match positions with workload and revenues expected in FY17.

The balance of the change in the FY17 *Proposed Budget* expenditures is \$83,365 – consisting of an increase in Materials and Services and Capital Outlay of \$1,114,177 offset by net decreases totaling \$1,030,812: Services by Other Organizations (\$422,171), Debt Service (\$190,016), Transfers Out (\$235,882), and Ending Reserves (\$182,743). The increase in Materials and Services and Capital Outlay (\$1,114,177) 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 a result of LCOG's revising our budgeted expenditure classification – what had been previously coded in our legacy system as “services by other organizations” are more accurately budgeted in our new Caselle Clarity financial system as contract expenses – the result being the FY17 *Proposed Budget* more clearly categorizes these two budget line items. In addition, the reduction in Transfers Out is matched by a reduction in Transfers In revenue; the Ending Reserves decrease of \$182,743 is a result of having less estimated incomplete/unspent funds for projects at fiscal year-end compared to FY16 unspent funds/reserves.

Most notable, for the third year in a row, is the reduction to Debt Service of \$190,016 – with \$186,523 of the reduction due to LCOG Building debt declining. LCOG sold the Springfield Building in FY16 (December 2015) and used the net proceeds to pay off outstanding long-term debt (as you may recall LCOG sold Schaefer's in FY14 and also paid off outstanding long-term debt). What remains for building debt - as of January 2016 - is one long-term outstanding debt on the one remaining building that LCOG owns – Park Place. In addition, LCOG has reduced internal operating costs to decrease overhead rates for the fifth fiscal year in a row.

As we have continued to improve the organization, I believe the FY17 *Proposed Budget* sets a responsible course for the organization, representing a continued increase in revenues, a continued reduction in our administrative overhead costs, and a stable FTE pattern. I expect LCOG to continue to make progress on a number of fronts in 2016-2017 to better serve our members, partners, and communities.

My thanks to LCOG staff for doing such fine and important work. And thank you to the LCOG Board 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 the Lane County region. I look forward to another year in your service.

Sincerely,



Brendalee S. Wilson
Executive Director

FINANCIAL SECTION

FY17 PROPOSED BUDGET - ALL FUNDS

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

STATEMENT: ALL ORGANIZATIONS, ALL FUNDS - FY13 – FY17

FTE	171.38	176.71	185.31	192.02	198.42
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed
Resources:					
Federal and state	\$ 17,378,504	\$ 16,586,243	\$ 17,628,691	\$ 18,411,190	\$ 19,476,630
Local sources	\$ 8,253,997	\$ 9,582,279	\$ 11,148,317	\$ 11,366,280	\$ 10,508,349
Member dues	\$ 195,879	\$ 196,361	\$ 197,825	\$ 197,197	\$ 197,197
Transfers In	\$ 2,647,948	\$ 3,169,115	\$ 4,325,488 (a)	\$ 3,997,116	\$ 3,761,234 (b)
Beginning reserves/fund balance	\$ 5,411,676	\$ 5,249,766	\$ 6,632,893	\$ 6,625,989	\$ 7,342,372
Total Resources	\$ 33,888,004	\$ 34,783,764	\$ 39,933,214	\$ 40,597,772	\$ 41,285,782
Requirements:					
Personal services**	\$ 14,428,282	\$ 15,014,901	\$ 16,358,871	\$ 17,700,406	\$ 18,305,051
Materials and services**	\$ 7,750,198	\$ 6,026,218	\$ 7,935,748	\$ 8,150,625	\$ 9,214,975
Capital outlay	\$ 74,138	\$ 41,321	\$ -	\$ -	\$ 49,827 (c)
Services by Other Organizations	\$ 2,619,230	\$ 1,733,632	\$ 3,098,044	\$ 3,715,592	\$ 3,293,421
Debt service	\$ 1,118,441	\$ 2,165,232	\$ 1,131,107	\$ 764,596	\$ 574,580 (d)
Transfers Out	\$ 2,647,948	\$ 3,169,116	\$ 4,325,488 (a)	\$ 3,997,116	\$ 3,761,234 (b)
Ending reserves/fund balance	\$ 5,249,767	\$ 6,633,344	\$ 7,083,956	\$ 6,269,437	\$ 6,086,694 (e)
Total Requirements	\$ 33,888,004	\$ 34,783,764	\$ 39,933,214	\$ 40,597,772	\$ 41,285,782 (f)

This statement includes all LCOG services: Administration, Government Services, Senior and Disability Services, and Business Services. Total service budgets are represented in three reporting funds: General Fund, Special Revenue Fund, and Enterprise Fund. For details to each service, see pages 16 - 26 of this document.

By Services:					
Administration	\$590,981	\$1,394,925	\$1,656,509	\$1,059,138	\$1,217,210
Government Services	\$10,816,542	\$9,333,302	\$8,985,346	\$10,054,475	\$9,896,933
Senior and Disability Services	\$16,869,865	\$18,103,915	\$23,980,061	\$24,924,464	\$26,338,812
Business Services	<u>\$5,610,616</u>	<u>\$5,951,622</u>	<u>\$5,311,298</u>	<u>\$4,559,695</u>	<u>\$3,832,827</u>
Total, All Funds, All Services	\$33,888,004	\$34,783,764	\$39,933,214	\$40,597,772	\$41,285,782 (f)

This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) **

Indirect recovery (Revenue)	\$ 3,362,350	\$ 3,003,697	\$ 2,830,848	\$ 2,831,855	\$ 2,237,032
Indirect costs (Expenditures)	<u>\$ 3,362,350</u>	<u>\$ 3,003,697</u>	<u>\$ 2,830,848</u>	<u>\$ 2,831,855</u>	<u>\$ 2,237,032</u>
Total	\$ -	\$ -	\$ -	\$ -	\$ -

** 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).

Note that the ending reserves/fund balance of one year does not equal the beginning reserves/fund balance of the following year. This is due to a timing difference (actual values are not known until after the audit, which is later than the budget approval for the new fiscal year).

(a) Transfers In and Transfers Out activity increased as of FY15 (and ongoing) due to direct services reporting and recovering the division's administrative costs.

(b) For details to Transfers In and Transfers Out see the Supplemental Information Section of this document.

(c) FY17 Capital outlay: placeholder for program support (\$4,827); office furniture for S&DS (\$45,000).

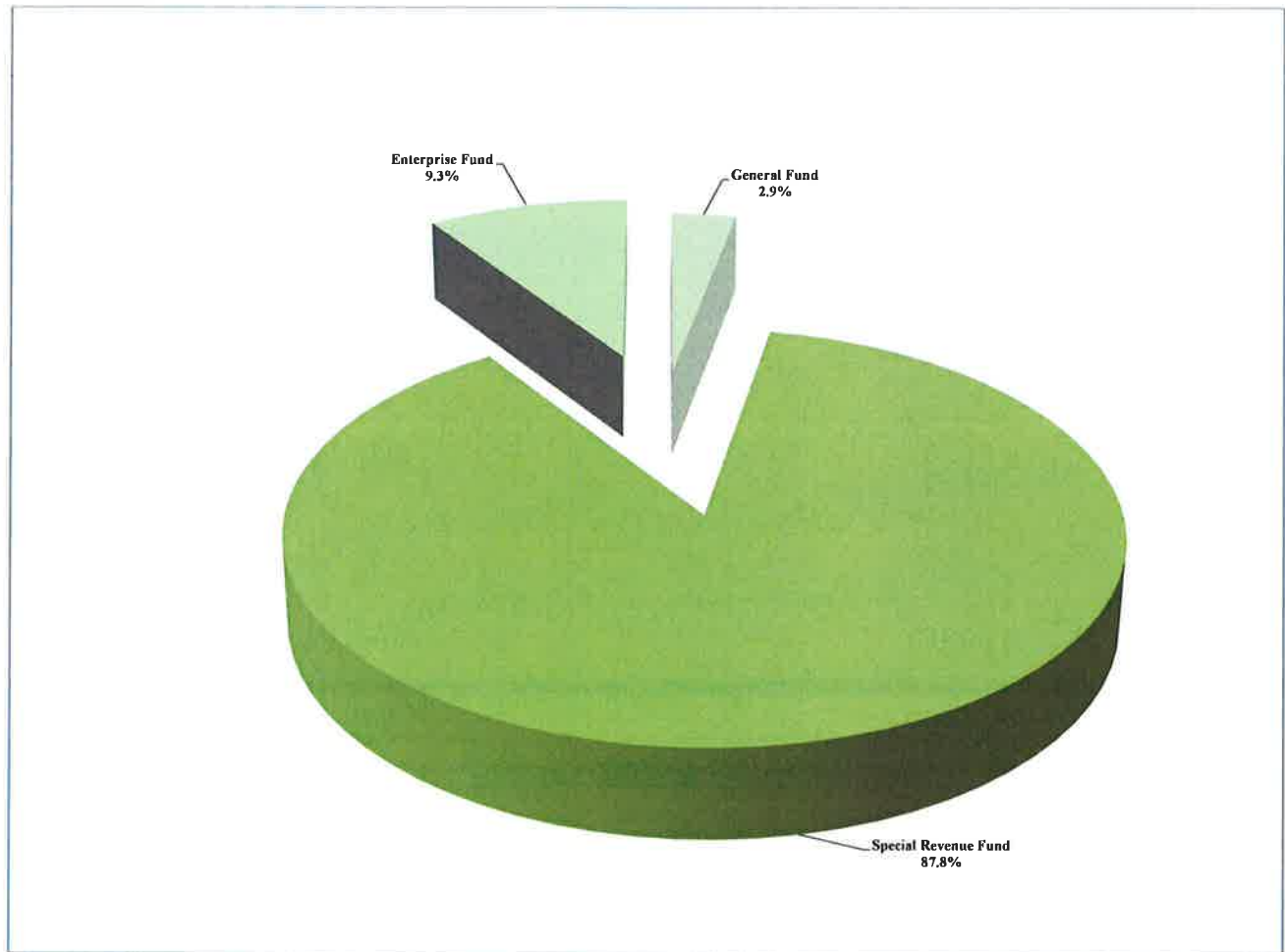
(d) For details to Debt service, see the Supplemental Information Section of this document. Amount includes \$42,744 of an interfund loan with the balance being LCOG outstanding debt on external loans (\$531,836).

(e) For details to Reserves, see the Supplemental Information Section of this document.

(f) Summary of budget by service area.

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

CHART: FY17 PROPOSED BUDGET – TOTAL BY FUND*



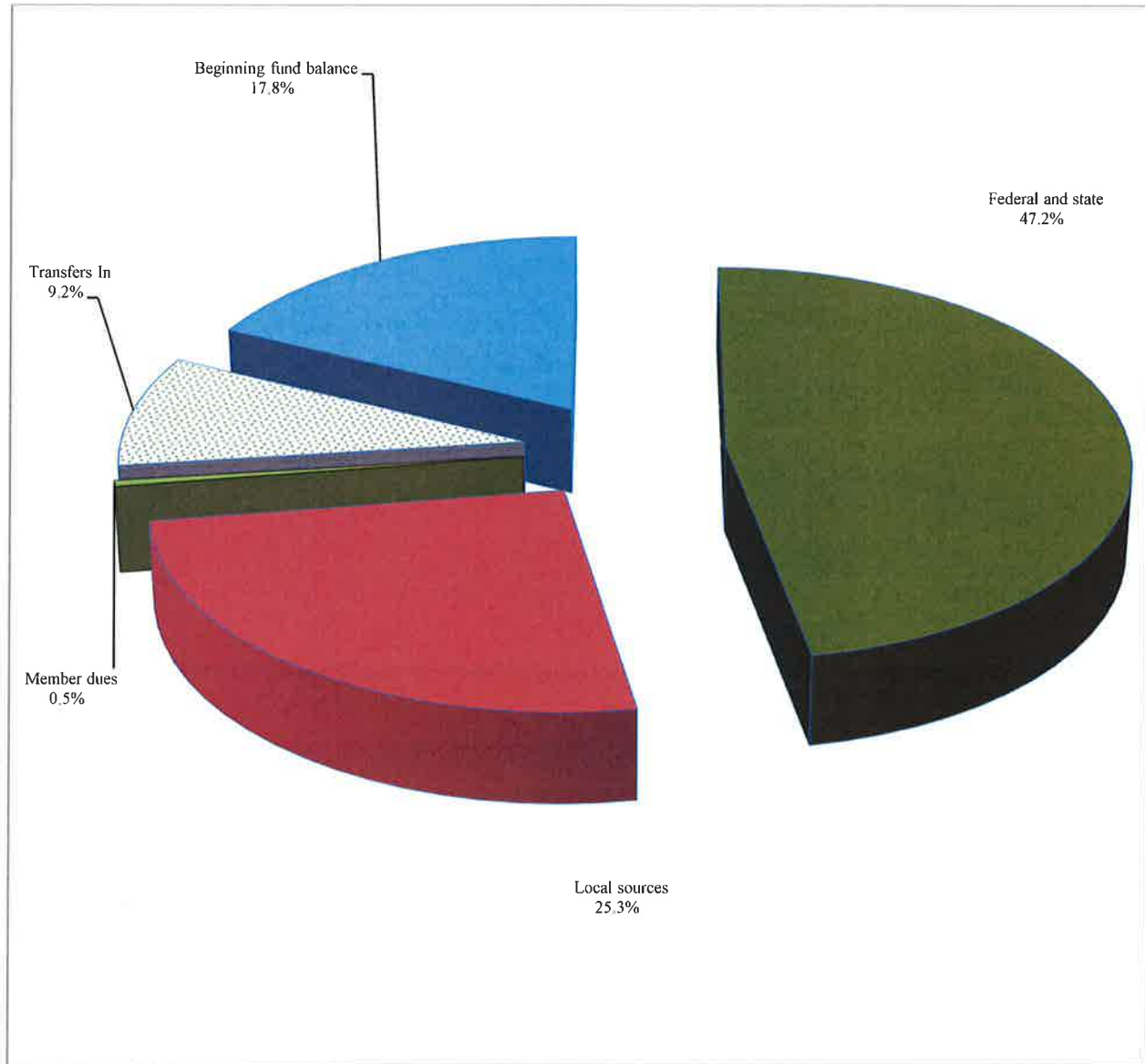
*Total Budget is Gross Requirements less Internal Charges.

	<u>Budgeted Amount</u>
General Fund	\$ 1,217,210
Special Revenue Fund	\$36,235,745
Enterprise Fund	\$ 3,832,827
Total FY17 Budget	\$41,285,782

A detailed financial statement noting the FY17 Proposed Budget by category is noted on the previous page; for detail to each fund share of the total budget, see pages 16 – 26 in this document.

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

CHART: FY17 PROPOSED BUDGET - RESOURCES

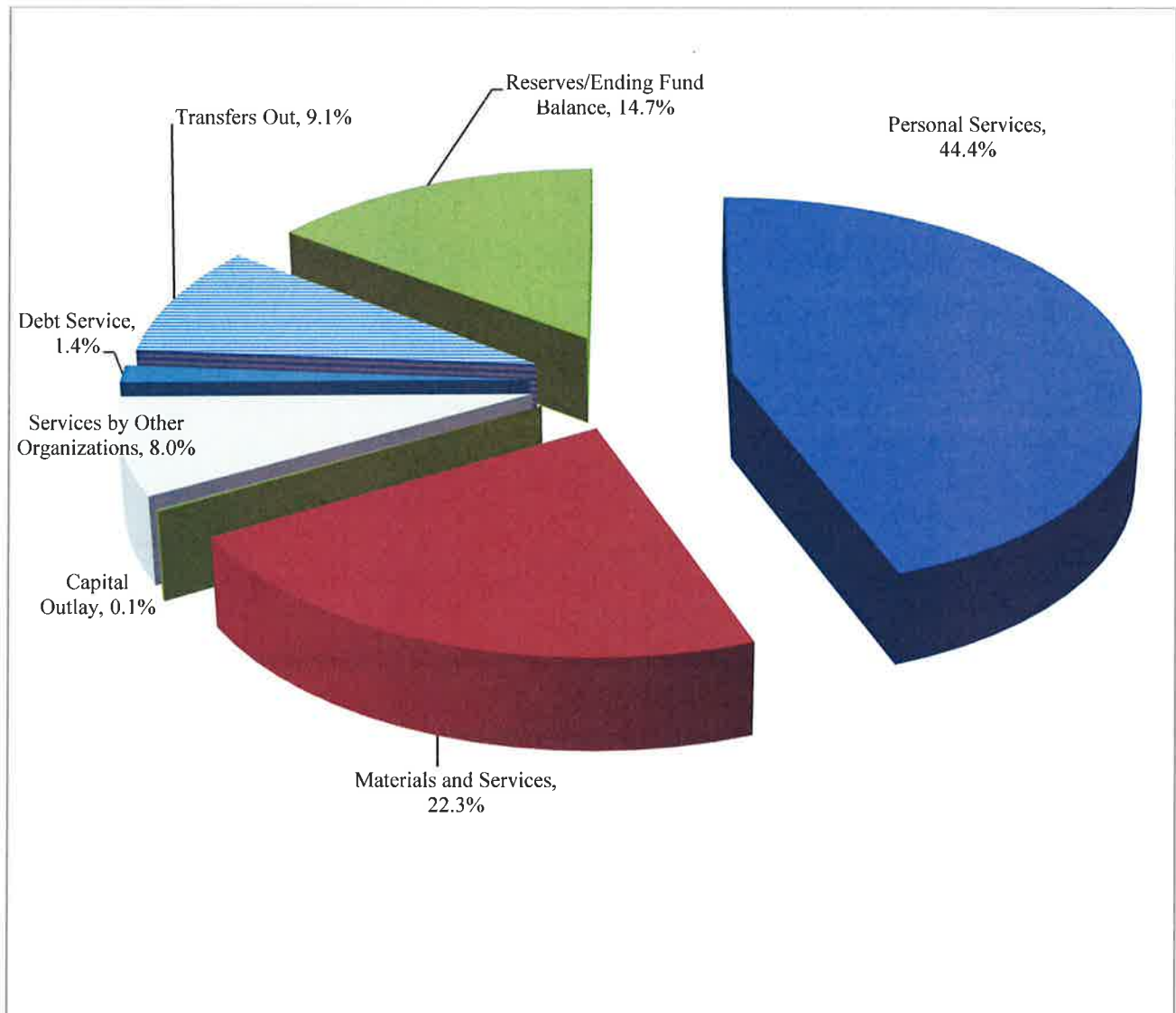


FY17 Proposed Resources		
Federal and state	\$	19,476,630
Local sources	\$	10,508,349
Member dues	\$	197,197
Transfers In	\$	3,761,234
Beginning fund balance	\$	7,342,372
Total	\$	41,285,782

A detailed financial statement noting the FY17 Proposed Budget by revenue source is noted on page 11; for detail to each fund share of the total resources, see pages 16 – 26 of this document.

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

CHART: FY17 PROPOSED BUDGET - REQUIREMENTS



FY17 Proposed Requirements

Personal services	\$	18,305,051	
Materials and services	\$	9,214,975	
Capital outlay	\$	49,827	
Services by Other Organizations	\$	3,293,421	
Debt service	\$	574,580	
Transfers Out	\$	3,761,234	
Reserves/Ending Fund Balance	\$	6,086,694	(Includes Contingencies)
Total	\$	41,285,782	

A detailed financial statement noting the FY17 Proposed Budget by expenditure source is noted on page 11; for detail to each fund share of the total requirements, see pages 16 – 26 of this document.

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

STATEMENT: FY17 PROPOSED BUDGET COMPARED TO FY16 ADOPTED BUDGET

	FY17 Proposed	FY16 Adopted	Difference
Resources:			
Federal and state	\$ 19,476,630	\$ 18,411,190	\$ 1,065,440
Local sources	\$ 10,508,349	\$ 11,366,280	\$ (857,931)
Member dues	\$ 197,197	\$ 197,197	\$ -
Transfers In	\$ 3,761,234	\$ 3,997,116	\$ (235,882)
Beginning reserves	\$ 7,342,372	\$ 6,625,989	\$ 716,383
Total Resources	\$ 41,285,782	\$ 40,597,772	\$ 688,010
Requirements:			
Personal services**	\$ 18,305,051	\$ 17,700,406	\$ 604,645
Materials and services**	\$ 9,214,975	\$ 8,150,625	\$ 1,064,350
Capital outlay	\$ 49,827	\$ -	\$ 49,827
Services by Other Organizations	\$ 3,293,421	\$ 3,715,592	\$ (422,171)
Debt service	\$ 574,580	\$ 764,596	\$ (190,016)
Transfers Out	\$ 3,761,234	\$ 3,997,116	\$ (235,882)
Reserves	\$ 6,086,694	\$ 6,269,437	\$ (182,743)
Total Requirements	\$ 41,285,782	\$ 40,597,772	\$ 688,010
Total FTE	198.42	192.02	6.40
FTE by Service Area:			
Administration	12.59	13.52	(0.93)
Government Services	24.79	25.04	(0.25)
Senior and Disability Services	159.54	151.90	7.64
Business Services	1.50	1.57	(0.07)
This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) **			
Indirect recovery (Revenue)	\$ 2,237,032	\$ 2,831,855	\$ (594,823)
Indirect costs (Expenditures)	\$ 2,237,032	\$ 2,831,855	\$ 594,823
Total	\$ -	\$ -	\$ -

** 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).

GENERAL FUND

LCOG OPERATING FUND
MEMBER SUPPORT SERVICES FUND

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

GENERAL FUND - SUMMARY

FTE	18.61	14.68	13.40	13.52	12.59	*
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed	
Resources:						
Member dues	\$ 195,879	\$ 196,361	\$ 197,825	\$ 197,197	\$ 197,197	(e)
Local sources:						
Rental revenues - Springfield Building	\$ 100,760	\$ 100,760	\$ 100,760	\$ 100,760	\$ -	(f)
Other local sources	\$ 80,457	\$ 545,275 (a)	\$ 880,403	\$ 51,117	\$ 56,554	
Overhead carryforward adjustment	\$ 129,861 (c)	\$ 267,128 (c)	\$ -	\$ 141,481 (c)	\$ -	
Transfers In - Member Support Services	\$ -	\$ 17,281	\$ 7,293	\$ 16,000	\$ 16,000	
Transfers In - from Direct subfunds	\$ 273,177	\$ 40,798	\$ 78,873	\$ 34,145	\$ -	
Beginning reserves	\$ (189,153)	\$ 227,322	\$ 391,355	\$ 518,438	\$ 947,459	(g)
Total Resources	\$ 590,981	\$ 1,394,925 ~	\$ 1,656,509	\$ 1,059,138	\$ 1,217,210	
Requirements:						
Personal services: LCOG Board	\$ 167,350	\$ 183,121	\$ 181,713	\$ 167,328	\$ 298,936	
Support services	\$ (41,287)	\$ 2,964	\$ -	\$ -	\$ -	
Overhead support - Indirect Charges	\$ -	\$ 141,481 (d)	\$ -	\$ -	\$ -	
Leave expense	\$ (110,406)	\$ -	\$ -	\$ -	\$ -	
Materials and services	\$ 14,937	\$ 39,123	\$ 154,871	\$ 71,386	\$ 178,668	
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ 4,827	
Debt service	\$ 100,760	\$ 100,760	\$ 100,760	\$ 100,760	\$ -	(f)
Transfers Out	\$ 232,305	\$ 535,440 (h)	\$ 590,232 (i)	\$ 154,057	\$ 17,099	
Ending Reserves (Contingencies)	\$ 227,322	\$ 392,036	\$ 628,933	\$ 565,607	\$ 717,680	(j)
Total Requirements	\$ 590,981	\$ 1,394,925 ~	\$ 1,656,509	\$ 1,059,138	\$ 1,217,210	

For detail to the individual funds making up the General Fund (LCOG Operating and Member Support Services) see the following pages.

~ Note: As of FY14, this statement includes Member Support Services (previously reported as Special Revenue Fund) and Oregon Regional Councils Association (ORCA) (previously reported as an Agency Fund). (LCOG closed this fund as of 7/1/14).

* 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.

(a) 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 ORCA fees.

(b) 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.

(c) FY16: Recovery of prior years support (FY14) provided Indirect fund for funding shortfall. See (d).

(d) 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 (c).

(e) A new fee structure was established for FY16 budget. FY17 estimate uses the same basis.

(f) Springfield Building was sold on 12/11/15. FY17 Budget will no longer reflect rental revenues in that building is no longer owned by LCOG. In that the building sold, all outstanding debt on the building was also paid off.

(g) Amount includes net proceeds from selling Springfield Building (\$260,563).

(h) FY14: Includes \$296,693 for Government Services revenue shortfall; \$17,281 support to Member Support Services; and \$221,466 to Park Place Building (\$193,133) and Springfield Building (\$28,333).

(i) 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 requested by S&DS.

(j) For details to Contingency accounts see the Supplemental Information Section of this document.

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

GENERAL FUND DETAIL – LCOG OPERATING

FTE	0.75	1.04	^	0.75	0.83	1.54	^
	FY13 Actual	FY14 Actual		FY15 Actual	FY16 Adopted	FY17 Proposed	
Resources:							
Member dues	\$ 195,879	\$ 196,361		\$ 197,825	\$ 197,197	\$ 197,197	
Rental revenues - Springfield Building	\$ 100,760	\$ 100,760		\$ 100,760	\$ 100,760	\$ -	(c)
Local sources:							
Overhead carryforward	\$ 129,861 (a)	\$ 267,128 (a)		\$ -	\$ 141,481 (b)	\$ -	
Park Place repayment of Loan	\$ -	\$ 85,489		\$ 42,745	\$ 42,745	\$ 52,194	
Other local sources	\$ 80,459	\$ 447,786		\$ 837,659	\$ 8,372	\$ 4,360	
Transfers In - from Direct subfunds	\$ 273,177	\$ 40,798		\$ 78,873	\$ 34,145	\$ -	
Beginning reserves	\$ (189,153)	\$ 227,322		\$ 391,355	\$ 518,438	\$ 947,459	(d)
Total Resources	\$ 590,982	\$ 1,365,644		\$ 1,649,216	\$ 1,043,138	\$ 1,201,210	
Requirements:							
Personal services	\$ 167,350	\$ 176,804		\$ 176,396	\$ 167,328	\$ 298,936	^
Support services	\$ (41,287)	\$ -		\$ -	\$ -	\$ -	
Overhead Support to Indirect	\$ -	\$ 141,481 (b)		\$ -	\$ -	\$ -	
Leave expense	\$ (110,406)	\$ -		\$ -	\$ -	\$ -	
Materials and services	\$ 14,937	\$ 19,123		\$ 154,871	\$ 56,485	\$ 163,767	
Capital outlay	\$ -	\$ -		\$ -	\$ -	\$ 4,827	
Debt service	\$ 100,760	\$ 100,760		\$ 100,760	\$ 100,760	\$ -	(c)
Transfers Out - to Member Support	\$ -	\$ 9,281		\$ 7,293	\$ 16,000	\$ 16,000	
Transfers Out - to Direct subfunds	\$ 232,305	\$ 526,159		\$ 580,964	\$ 136,958	\$ -	
Ending Reserves (Contingencies)	\$ 227,322	\$ 392,036		\$ 628,932	\$ 565,607	\$ 717,680	
Total Requirements	\$ 590,982	\$ 1,365,644		\$ 1,649,216	\$ 1,043,138	\$ 1,201,210	

This schedule does not include indirect support services costs; see Supplemental Information Section of this document for current and past values.

For additional information, see the General Fund consolidated statement (page 16).

^ FTE fluctuates when temporary issues result in requiring staff from other areas of LCOG. For example, in FY14, LCOG experienced a water pipe breakage and all staff contributed to controlling the damage to PPB Building. In FY17 the first year of the new Government Services Director position is in this fund at .75 FTE (balance of FTE in Special Revenue - Government Services Administration fund).

(a) FY13 amount is the repayment of FY11 support provided Indirect fund for funding shortfall; 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).

(b) FY14: Support provided Indirect fund for funding shortfall. It is the Indirect loss that LCOG was required to cover.

(c) In December, 2015 LCOG sold Springfield Building. As a result there are no further rental revenues to be received. LCOG used proceeds from selling Springfield Building to pay off all outstanding debt. Debt service therefore was also eliminated.

(d) Includes net proceeds from selling Springfield Building (\$260,563) which increased funds available to carryover to FY17 budget (funds are reserved in the Contingency balance).

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

GENERAL FUND DETAIL – MEMBER SUPPORT SERVICES

	<u>FY13</u> <u>Actual</u>	[^]	<u>FY14</u> <u>Actual</u>		<u>FY15</u> <u>Actual</u>		<u>FY16</u> <u>Adopted</u>		<u>FY17</u> <u>Proposed</u>	
Resources:										
Local revenue: ORCA - Fees	\$ -		\$20,000		\$ -		\$ -		\$ -	
Transfer in - Member Services	\$ -		\$ 9,281	(a)	\$ 7,293	(a)	\$ 16,000	(a)	\$ 16,000	(a)
Total Resources	\$ -	[^]	\$ 29,281		\$ 7,293		\$ 16,000		\$ 16,000	
Requirements:										
Personal Services - Member Services	\$ -		\$ 6,317	(a)	\$ 5,317	(a)	\$ -		\$ -	
Materials and Services - ORCA/Agencies	\$ -		\$ 12,000		\$ -		\$ -		\$ -	
Materials and Services: ORCA/LCOG	\$ -		\$ 8,000		\$ -		\$ -		\$ -	
Materials and Services: Member Services	\$ -		\$ 2,964	(a)	\$ 1,976	(a)	\$ 14,901	(b)	\$ 14,901	(b)
Transfer out	\$ -		\$ -		\$ -		\$ 1,099	(c)	\$ 1,099	(c)
Total Requirements	\$ -	[^]	\$ 29,281		\$ 7,293	(a)	\$ 16,000	(a)	\$ 16,000	(a)

[^] This combined fund was reported in prior years as a Special Revenue Fund (Member Support Services) and Agency Fund (ORCA). In FY14 we correctly restated the activity as General Fund. Member Support Services is supported by member dues. Prior year activity reported outside of General Fund was \$16,760 FY13.

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

- (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.

SPECIAL REVENUE FUND

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

SPECIAL REVENUE FUND - SUMMARY

FTE	150.70	160.45	170.33	176.94	184.33	
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed	
Resources:						
Federal and state	\$ 17,378,504	\$ 16,586,243	\$ 17,444,690	\$ 18,161,190	\$ 19,301,631	
Local sources	\$ 5,066,855	\$ 5,449,216	\$ 7,918,938	\$ 8,754,204	\$ 8,684,943	
Transfers In	\$ 2,231,575	\$ 2,889,570	\$ 3,843,261	\$ 3,882,423	\$ 3,697,116	(a)
Beginning reserves	\$ 3,009,473	\$ 2,512,188	\$ 3,758,518	\$ 4,181,122	\$ 4,552,055	(b)
Total Resources	\$ 27,686,407	\$ 27,437,217	\$ 32,965,407	\$ 34,978,939	\$ 36,235,745	
Requirements:						
Personal services	\$ 12,076,036	\$ 13,229,893	\$ 14,595,699	\$ 15,808,255	\$ 16,485,078	
Support services	\$ 3,249,651	\$ 2,762,277	\$ 2,744,522	\$ 2,760,183	\$ 2,174,727	
Materials and services	\$ 5,620,930	\$ 3,573,591	\$ 5,578,447	\$ 6,136,421	\$ 7,550,203	
Capital outlay	\$ 22,329	\$ 41,321	\$ -	\$ -	\$ 45,000	(c)
Services by other organizations	\$ 1,829,230	\$ 1,530,632	\$ 2,397,044	\$ 2,684,878	\$ 2,243,421	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ 2,376,044	\$ 2,541,215	\$ 3,276,320	\$ 3,752,435	\$ 3,696,017	(a)
Ending reserves	\$ 2,512,189	\$ 3,758,288	\$ 4,373,375	\$ 3,836,767	\$ 4,041,299	(d)
Total Requirements	\$ 27,686,407	\$ 27,437,217	\$ 32,965,407	\$ 34,978,939	\$ 36,235,745	(e)

Services in this fund include Government Services and Senior and Disability Services (S&DS). See the detail pages that follow for each service area.

By Service Area:						
Government Services	\$10,816,542	\$9,333,302	\$8,985,346	\$10,054,475	\$9,896,933	
Senior and Disability Services	<u>\$16,869,865</u>	<u>\$18,103,915</u>	<u>\$23,980,061</u>	<u>\$24,924,464</u>	<u>\$26,338,812</u>	
Total: Special Revenue Fund	\$27,686,407	\$27,437,217	\$32,965,407	\$34,978,939	\$36,235,745	(e)

- (a) Transfers in and Transfers out activity has increased from past actuals; this is due to the direct services fund being charged by the divisions (transfers out) to recover divisional administration costs (transfers in).
- (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 (\$1,006,560), Title XIX-Type B Funds (\$369,061), and \$819,083 from all other S&DS programs;
and Government Services - Telecommunications consortium - \$1,416,678 of this amount.
- (c) Furniture for S&DS.
- (d) For details to the ending reserves see the Supplemental Information Section of this document.
- (e) Total by division and service area.

GOVERNMENT SERVICES

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

SPECIAL REVENUE FUND DETAIL – GOVERNMENT SERVICES

FTE	25.87	25.16	25.04	25.04	24.79
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed
Resources:					
Federal and state	\$ 4,979,586	\$ 2,528,854	\$ 1,318,298	\$ 1,549,200	\$ 1,560,550
Local sources	\$ 3,665,250	\$ 4,136,410	\$ 4,313,853	\$ 4,820,686	\$ 5,286,368
Transfers In	\$ 131,061	\$ 1,085,531	\$ 1,046,768	\$ 1,151,226	\$ 938,718 (a)
Beginning reserves	\$ 2,040,644	\$ 1,582,507	\$ 2,306,427	\$ 2,533,363	\$ 2,111,297
Total Resources	<u>\$ 10,816,542</u>	<u>\$ 9,333,302</u>	<u>\$ 8,985,346</u>	<u>\$ 10,054,475</u>	<u>\$ 9,896,933</u>
Requirements:					
Personal services	\$ 2,795,705	\$ 2,694,311	\$ 2,714,900	\$ 2,831,852	\$ 2,676,863
Support services	\$ 1,280,370	\$ 1,174,216	\$ 1,023,943	\$ 943,097	\$ 638,379
Materials and services	\$ 3,839,046	\$ 1,617,271	\$ 1,015,181	\$ 1,200,514	\$ 2,611,831 (d)
Capital outlay	\$ 8,475	\$ -	\$ -	\$ -	\$ -
Services by Other Organizations	\$ 1,038,591	\$ 803,451	\$ 1,060,261	\$ 1,459,777	\$ 970,803
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 271,848	\$ 737,176	\$ 992,390	\$ 1,021,238	\$ 937,619 (a)
Ending reserves	\$ 1,582,507	\$ 2,306,877 (b)	\$ 2,178,671	\$ 2,597,997	\$ 2,061,438 (c)
Total Requirements	<u>\$ 10,816,542</u>	<u>\$ 9,333,302</u>	<u>\$ 8,985,346</u>	<u>\$ 10,054,475</u>	<u>\$ 9,896,933 (e)</u>

Services in this fund include Government Services Administration, Planning, Transportation, and Telecommunications.

Government Services Administration	\$ -	\$ 883,738	\$ 759,722	\$ 1,070,237	\$ 828,296
Planning and Transportation	\$ 7,959,019	\$ 4,747,122	\$ 4,380,136	\$ 4,605,863	\$ 5,758,850
Telecommunications	\$ 2,857,523	\$ 3,702,442	\$ 3,845,488	\$ 4,378,375	\$ 3,309,787
Total	<u>\$ 10,816,542</u>	<u>\$ 9,333,302</u>	<u>\$ 8,985,346</u>	<u>\$ 10,054,475</u>	<u>\$ 9,896,933 (e)</u>

- (a) Transfers in and Transfers out activity has increased from FY15 adopted; 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 FY16 and FY17 fund is receiving more than transferring out.
- (b) FY14: Reflects the addition of new consortium technology program - Public Agency Network - which included start up funds from agencies totaling \$330,000, with the value at 6/30/14 being \$282,909. (Balance estimated at 6/30/17: \$67,667).
- (c) For details to the reserve see the Supplemental Information Section of this document.
- (d) Includes \$1,113,031 in contracted services with the City of Eugene (Fiber Agreement).
- (e) Total by programs within the Government Services division.

SENIOR AND DISABILITY SERVICES

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

SPECIAL REVENUE FUND DETAIL – SENIOR AND DISABILITY SERVICES

FTE	124.83	135.29	145.29	151.90	159.54	
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed	
Resources:						
Federal and state	\$ 12,398,918	\$ 14,057,389	\$ 16,126,392	\$ 16,611,990	\$ 17,741,081	(a) (b)
Local sources	\$ 1,401,605	\$ 1,312,806	\$ 3,605,085	\$ 3,933,518	\$ 3,398,575	(b)
Transfers In	\$ 2,100,514	\$ 1,804,039	\$ 2,796,493	\$ 2,731,197	\$ 2,758,398	
Beginning reserves	\$ 968,828	\$ 929,681	\$ 1,452,091	\$ 1,647,759	\$ 2,440,758	(c)
Total Resources	<u>\$ 16,869,865</u>	<u>\$ 18,103,915</u>	<u>\$ 23,980,061</u>	<u>\$ 24,924,464</u>	<u>\$ 26,338,812</u>	
Requirements:						
Personal services	\$ 9,280,331	\$ 10,535,582	\$ 11,880,799	\$ 12,976,403	\$ 13,808,215	
Support services	\$ 1,969,281	\$ 1,588,061	\$ 1,720,579	\$ 1,817,086	\$ 1,536,348	(d)
Materials and services	\$ 1,781,884	\$ 1,956,320	\$ 4,563,266	\$ 4,935,907	\$ 4,938,372	
Capital outlay	\$ 13,854	\$ 41,321	\$ -	\$ -	\$ 45,000	(e)
Services by Other Organizations	\$ 790,639	\$ 727,181	\$ 1,336,783	\$ 1,225,101	\$ 1,272,618	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ 2,104,196	\$ 1,804,039	\$ 2,283,930	\$ 2,731,197	\$ 2,758,398	
Ending reserves	\$ 929,681	\$ 1,451,411	\$ 2,194,704	\$ 1,238,770	\$ 1,979,861	(f)
Total Requirements	<u>\$ 16,869,865</u>	<u>\$ 18,103,915</u>	<u>\$ 23,980,061</u>	<u>\$ 24,924,464</u>	<u>\$ 26,338,812</u>	(g)
Services in this fund include Medicaid and Food Stamps - Title XIX services; Older Americans Act; Other Grants and State Funding - Title III services; and S&DS Administration.						
S&DS - Administration	\$ -	\$ 27,468	\$ 1,934,939	\$ 2,224,383	\$ 2,157,047	
Medicaid/Food Stamps - Title XIX	\$ 10,070,604	\$ 11,638,185	\$ 12,526,946	\$ 13,248,447	\$ 14,458,654	
All Other Funding/Local	\$ 6,799,262	\$ 6,438,262	\$ 9,518,176	\$ 9,451,634	\$ 9,723,111	
Total	<u>\$ 16,869,865</u>	<u>\$ 18,103,915</u>	<u>\$ 23,980,061</u>	<u>\$ 24,924,464</u>	<u>\$ 26,338,812</u>	(g)

(a) Increase in Medicaid funding due to an increase in persons served/caseloads.

(b) Contract for OPI Pilot with Northwest S&DS was transferred to the State; funds reclassified as State funds (from Local) as a result.

(c) Unspent funds estimated at 6/30/16: \$1,000,000 from Medicaid and State funding, \$820,863 from Senior Meals fundraising, with the balance being unspent funds for grants, contracts, and projects that will be completed in FY17.

(d) FY17 indirect recovery rate decreased for S&DS.

(e) Furniture for S&DS.

(f) For details to the reserve see the Supplemental Information Section of this document.

(g) Total by programs within the S&DS division.

ENTERPRISE FUND

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

ENTERPRISE FUND - SUMMARY

FTE	2.07	1.58	1.58	1.57	1.50
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed
Resources:					
Federal and state	\$ -	\$ -	\$ 184,000	\$ 250,000	\$ 175,000
Local sources	\$ 2,876,062	\$ 3,219,900 (a)	\$ 2,248,216	\$ 2,318,718	\$ 1,766,852
Transfers In	\$ 143,196	\$ 221,466	\$ 396,061	\$ 64,548	\$ 48,118
Beginning reserves	\$ 2,591,357	\$ 2,510,256	\$ 2,483,020	\$ 1,926,429	\$ 1,842,857
Total Resources	\$ 5,610,615	\$ 5,951,622	\$ 5,311,297	\$ 4,559,695	\$ 3,832,827
Requirements:					
Personal services	\$ 261,662	\$ 206,651	\$ 221,383	\$ 229,716	\$ 224,166
Support services	\$ 152,096	\$ 96,975	\$ 85,826	\$ 71,672	\$ 62,307
Materials and services	\$ 787,512	\$ 805,043	\$ 732,158	\$ 606,070	\$ 545,941
Capital outlay	\$ 51,809	\$ -	\$ -	\$ -	\$ -
Services by Other Organizations: loans made	\$ 790,000	\$ 203,000	\$ 701,000	\$ 1,030,714	\$ 1,050,000
Debt service	\$ 1,017,681	\$ 2,064,472 (b)	\$ 1,030,347 (c)	\$ 663,836	\$ 574,580 (d)
Transfers Out	\$ 39,599	\$ 92,461	\$ 458,935	\$ 90,624	\$ 48,118
Ending Reserves	\$ 2,510,256	\$ 2,483,020	\$ 2,081,648	\$ 1,867,063	\$ 1,327,715 (e)
Total Requirements	\$ 5,610,615	\$ 5,951,622	\$ 5,311,297	\$ 4,559,695	\$ 3,832,827 (f)

Services in this fund include Building Management; Business Services Administration and Business Loans Program; Economic Development and Minutes Recorder. For details to the funding of those services, see separate statements on the following pages.

Business Services Administration	\$ -	\$ -	\$ 60,499	\$ 64,548	\$ 48,410
Business Loans Program	\$ 3,948,531	\$ 3,833,319	\$ 3,144,159	\$ 3,218,430	\$ 2,650,270
Building Management	\$ 1,590,267	\$ 2,051,461	\$ 2,034,546	\$ 1,213,466	\$ 1,028,701
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ 39,631 (g)
Minutes Recorder	\$ 71,817	\$ 66,842	\$ 72,093	\$ 63,251	\$ 65,815
Total: Enterprise Fund	\$ 5,610,615	\$ 5,951,622	\$ 5,311,297	\$ 4,559,695	\$ 3,832,827 (f)

(a) FY14: Reflects net proceeds from selling Schaefer's Building (6/27/14) - \$413,402.

(b) FY14: Includes \$954,633 for early payoff of a USDA business loan.

(c) FY15: Amount includes \$315,510 for accelerated payoff of two Park Place Building loans.

(d) Details to debt per this statement: Building Management: \$453,073 (\$410,329 outstanding debt and \$42,744 interfund loan); and Business Loans program: \$121,507. Also, building debt has further declined. In FY16 (12/11/15), LCOG sold Springfield Building (reducing building loans to just one loan on one building - Park Place). As a result, debt is reduced overall to \$574,580. For details to the outstanding debt, see the Supplemental Information Section of this document.

(e) For detail to the reserve see the Supplemental Information Section of this document.

(f) Total by program within the Business Services division.

(g) Economic Development had been previously reported in Special Revenue Fund. Activity is an Enterprise Fund and will be reported in the Enterprise Fund (within the Business Services division).

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

Lane Council of Governments
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ENTERPRISE FUND DETAIL – BUILDING MANAGEMENT PROGRAM

FTE	0.35	0.16	0.12	0.07	0.04
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed
Resources:					
Local revenue:					
Rental income	\$ 777,114	\$ 745,986	\$ 825,873	\$ 781,150	\$ 630,772 (a)
Occupancy revenues	\$ 670,344	\$ 670,345	\$ 464,292	\$ 432,060	\$ 301,288 (d)
Building sale proceeds	\$ -	\$ 413,402	\$ -	\$ -	\$ -
Interest earned	\$ 210	\$ 262	\$ 309	\$ 256	\$ -
Reimbursed costs	\$ (597)	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 143,196	\$ 221,466	\$ 335,562	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ 408,510 (c)	\$ -	\$ 96,641
Total Resources	\$ 1,590,267	\$ 2,051,461	\$ 2,034,546	\$ 1,213,466	\$ 1,028,701
Requirements:					
Personal services	\$ 38,047	\$ 19,379	\$ 13,736	\$ 10,018	\$ 6,282
Support services	\$ 23,752	\$ 9,094	\$ 5,360	\$ 3,126	\$ 1,746
Materials and services	\$ 632,801	\$ 677,016	\$ 587,657	\$ 440,149	\$ 499,000
Capital outlay	\$ 51,809	\$ -	\$ -	\$ -	\$ -
Services by Other Organizations	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	\$ 810,609	\$ 896,071 (b)	\$ 908,175 (c)	\$ 538,836	\$ 453,073 (e)
Transfers Out	\$ 33,250	\$ 41,391	\$ 409,114	\$ 38,040	\$ 1,706
Ending Reserves	\$ -	\$ 408,510	\$ 110,504	\$ 183,297	\$ 66,894
Total Requirements	\$ 1,590,267	\$ 2,051,461	\$ 2,034,546	\$ 1,213,466	\$ 1,028,701 (f)
Details to the Building Program, by Building:					
Park Place Building	\$ 1,104,393	\$ 1,169,487	\$ 1,354,248	\$ 944,466	\$ 1,028,701
Schaefer's Building	\$ 232,243	\$ 619,489	\$ 408,510	\$ -	\$ -
Springfield Building	\$ 253,631	\$ 262,485	\$ 271,788	\$ 269,000	\$ -
Total	\$ 1,590,267	\$ 2,051,461	\$ 2,034,546	\$ 1,213,466	\$ 1,028,701 (f)

Prior to FY16, this statement included activity for three LCOG owned Buildings: Park Place, Schaefer's, and Springfield Buildings. LCOG sold Schaefer's Building 6/27/14 (FY14) and Springfield Building 12/11/15 (FY16). Only Park Place Building will remain as of FY17.

(a) Reduction from prior year is due to selling Springfield Building in FY16. Budget is for Park Place Building only at FY17 and includes anticipated lease for new space on 4th floor. See (d).

(b) FY14: Includes two annual payments for interfund loan made to Park Place Building (FY13 payment was missed).

(c) FY15: From prior year sale of Schaefer's Building; net proceeds (after operating costs) were used to pay off two building loans on Park Place Building.

(d) Place Building 4th floor will have both occupancy space and lease space rents. LCOG will remodel one half of the 4th floor space to lease space - from occupancy space. As a result, FY17 revenues in this line item reflect a reduced amount for Occupancy revenue due to LCOG occupying only one half of the 4th floor.

(e) For detail to debt, see Supplemental Information Section of this document. At the time of this document production (3/2016), 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 (\$42,744).

For detail to this internal loan, see Supplemental Information Section of this document.

(f) Total by Building. (Budget reflects one LCOG building as of FY17).

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ENTERPRISE FUND DETAIL – BUSINESS LOANS PROGRAM

FTE	1.58	1.33	1.36	1.40	1.24
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed
Resources:					
Federal and state	\$ -	\$ -	\$ 184,000	\$ 250,000	\$ 175,000 (a)
Local sources	\$ 1,357,174	\$ 1,323,063	\$ 898,901	\$ 1,055,252	\$ 752,292 (b)
Transfers In	\$ -	\$ -	\$ 60,499	\$ 64,548	\$ 48,118
Beginning reserves	\$ 2,591,357	\$ 2,510,256	\$ 2,061,259	\$ 1,913,178	\$ 1,723,270
Total Resources	\$ 3,948,531	\$ 3,833,319	\$ 3,204,659	\$ 3,282,978	\$ 2,698,680
Requirements:					
Personal services	\$ 212,555	\$ 180,249	\$ 199,958	\$ 211,446	\$ 191,630
Support services	\$ 121,995	\$ 84,585	\$ 77,477	\$ 65,971	\$ 53,263
Materials and services	\$ 106,654	\$ 86,128	\$ 98,670	\$ 126,980	\$ 6,000
Capital outlay		\$ -	\$ -	\$ -	\$ -
Services by Other Organizations: Loans made	\$ 790,000	\$ 203,000 (c)	\$ 701,000	\$ 1,030,714	\$ 1,050,000
Debt service	\$ 207,072	\$ 1,168,401 (d)	\$ 122,172	\$ 125,000	\$ 121,507 (e)
Transfers Out	\$ -	\$ 49,697	\$ 49,821	\$ 52,584	\$ 41,293
Ending Reserves	\$ 2,510,256	\$ 2,061,259	\$ 1,955,561	\$ 1,670,283	\$ 1,234,987
Total Requirements	\$ 3,948,531	\$ 3,833,319	\$ 3,204,659	\$ 3,282,978	\$ 2,698,680

This statement includes Business Services Administration (\$48,410).

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

(b) Includes local match funding support for new EDA grant. See (a). Funding is on a reimbursement basis.

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

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

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

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ENTERPRISE FUND DETAIL - ECONOMIC DEVELOPMENT

FTE 0.12

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed
Resources:					
Federal and state	\$ -	\$ -	\$ -	\$ -	\$ -
Local sources	\$ -	\$ -	\$ -	\$ -	\$ 32,500
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ -	\$ -	\$ 7,131
Total Resources	\$ -	\$ -	\$ -	\$ -	\$ 39,631
Requirements:					
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 18,830
Support services	\$ -	\$ -	\$ -	\$ -	\$ 5,234
Materials and services	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Loans made (external)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 5,119
Ending Reserves	\$ -	\$ -	\$ -	\$ -	\$ 8,448
Total Requirements	\$ -	\$ -	\$ -	\$ -	\$ 39,631

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: \$ 42,670 \$ 33,009 \$ 41,903 \$ 46,368 \$ 39,631 (a)
(Reported previously as a Special Revenue - Government Services activity).

- (a) Program earns \$32,500 for program services. Program runs different than the fiscal year: 4/16 - 3/17. 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.

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June30, 2017

ENTERPRISE FUND DETAIL – MINUTES RECORDER SERVICES

FTE	0.14	0.09	0.10	0.10	0.10
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed
Resources:					
Federal and state	\$ -	\$ -	\$ -	\$ -	\$ -
Local sources	\$ 71,817	\$ 66,842	\$ 58,842	\$ 50,000	\$ 50,000
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ 13,251	\$ 13,251	\$ 15,815
Total Resources	\$ 71,817	\$ 66,842	\$ 72,093	\$ 63,251	\$ 65,815
Requirements:					
Personal services	\$ 11,061	\$ 7,024	\$ 7,689	\$ 8,252	\$ 7,424
Support services	\$ 6,349	\$ 3,296	\$ 2,988	\$ 2,575	\$ 2,064
Materials and services	\$ 48,057	\$ 41,898	\$ 45,833	\$ 38,941	\$ 38,941 (a)
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Services by Other Organizations	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 6,349	\$ 1,373	\$ -	\$ -	\$ -
Ending Reserves	\$ -	\$ 13,251	\$ 15,583	\$ 13,483	\$ 17,386
Total Requirements	\$ 71,817	\$ 66,842	\$ 72,093	\$ 63,251	\$ 65,815

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/supervision.

(a) FY17: Includes \$38,691 for contracted services (minutes recording). Remaining amount is office supplies.

SERVICE VIEW SECTION

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FY17 Proposed Budget
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ADMINISTRATIVE SERVICES WORK PROGRAM BUDGET

The Lane Council of Governments is dedicated to serving the public interest and enhancing the quality of life for the citizens of Lane County. It provides and facilitates efficient and effective government services through cooperative planning, program development, analysis, and service delivery. Policy direction is provided to the work of the agency by a 33-member Board of Directors comprised of member representatives.

Service Areas for Administrative Services: Board of Directors and Executive Management Services
Member Support Services
Central Services

Services Funds:	General Fund: LCOG Board	\$1,201,210
	Member Support Services	\$16,000
	Indirect – Central Services	\$2,237,032
	Total	\$3,454,242

Total FTE: 1.54 FTE Board and Executive Management
11.05 FTE Central Services
12.59 FTE

BOARD OF DIRECTORS AND EXECUTIVE MANAGEMENT SERVICES

Service Budget: \$1,217,210 (\$298,936 personal services*; \$183,495 materials and services/capital outlay; \$0 debt service; \$17,099 transfers; \$717,680 reserves). (*Includes \$141,638 one-time cost).

Service Funds: General Fund (LCOG Operating; Member Support Services)

FTE: 1.54 FTE (.75 permanent FTE; .79 one-time FTE)

Description

Staff provides information, recommendations, and other support services to the LCOG Board of Directors, the Executive Committee, Budget Committee, and Audit Committee.

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 prepares and presents periodic progress reports and a proposed annual Budget and Work Program for Committee and Board consideration, and provides agency-wide budgetary and personnel management and direction toward the completion of approved Work Program tasks. 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 (\$197,197).

GOALS FOR THE OFFICE OF THE EXECUTIVE DIRECTOR

- Implement the outcomes of the Board visioning process.
- Continue to restructure LCOG's billing and rate structure.
- Engage in strategic planning.
- Strengthen LCOG's partnerships with members and their staff.

Lane Council of Governments
FY17 Proposed Budget
For the Fiscal Year Ending June 30, 2017

ADMINISTRATIVE SERVICES WORK PROGRAM BUDGET, Continued

GOALS FOR THE OFFICE OF THE EXECUTIVE DIRECTOR, Continued

- Look for opportunities to assist LCOG's members with resource development.
- Continue to provide staff support to our representatives to the Oregon Metropolitan Planning Organization (OMPOC).
- Support Senior and Disability Services in meeting consumer demand.
- Support innovation and training of staff to be able to meet the region's needs.
- Build a stronger management team to support the organization in meeting our goals and mission.
- 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 AND PERFORMANCE

- Continued to implement the Organizational Assessment with goals to address organizational challenges.
- Sold the Springfield Building in December 2015. Reduced LCOG building loans from three loans to one loan (cumulatively, from seven loans on three buildings).
- Replaced fiscal system.
- Implemented new LCOG Member Dues Structure and Service Processes.
- Reduced Indirect Costs for five fiscal years in a row.

CENTRAL SERVICES

Service Budget: \$2,237,032 (\$1,296,871 personal services; \$940,161 materials and services)
Service Funds: General Fund (Indirect-Central Services)
FTE: 11.05 FTE

Description

Central Services provides traditional management functions necessary for the efficient operation of the organization and provides support services to the agency ranging from overseeing lease vehicles to preparing the Comprehensive Annual Financial Report (CAFR) and annual budget. Funding for the tasks described in this section is provided by indirect charges to benefitting programs.

Teams that make up Central Services is summarized here and described in the following sections of Central Services: Administration Management; Administrative Support; Finance and Budget; Human

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ADMINISTRATIVE SERVICES WORK PROGRAM BUDGET, Continued

CENTRAL SERVICES, Continued

Resources; and Information Services (IS). IS staff positions reported in Central Services provides support to all LCOG divisions. (Note that Information Services is represented in three service areas: Central Services, Government Services, and Senior and Disability Services). The number of FTE authorized for each area within Central Services is as follows:

Administration Management:	.25 FTE
Administration Support:	1.40 FTE
Finance and Budget:	3.50 FTE
Human Resources:	2.00 FTE
Information Technology:	<u>3.90 FTE</u>
	11.05 FTE

Specific descriptions of the above services within Central Services are as follows:

Administration Management

Personal Service Budget: \$46,240 of the total \$1,296,871 personal services budget
Service Funds: General Fund (Indirect-Central Services)
FTE: .25 FTE of the total 11.05 FTE

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

GOALS FOR ADMINISTRATION MANAGEMENT

- Provide superior customer service to entire organization.
- Continue to assist departments with administrative needs.
- Continue to identify opportunities to reduce costs, featuring best practices.

Administration Support

Personal Service Budget: \$109,220 of the total \$1,296,871 personal services budget
Service Funds: General Fund (Indirect-Central Services)
FTE: 1.40 FTE of the total 11.05 FTE

Administration Support provides clerical support that assists all divisions and service areas which includes 1.40 FTE: .90 FTE - LCOG Operating, Executive Committee, and committees designated by the Board; Reception, Mail Operations; and .50 FTE support to all LCOG service areas.

GOALS FOR ADMINISTRATION SUPPORT

- Continue to provide support to the Regional and Land Information Database (RLID) program.
- Continue to assist all departments with administrative needs.
- Continue to organize organization's archives.
- Provide assistance with the publication of reports.
- Support of public meetings, hearings, and forums.

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ADMINISTRATIVE SERVICES WORK PROGRAM BUDGET, Continued

Finance and Budget Services

Personal Service Budget: \$398,342 of the total \$1,296,871 personal services budget
Service Funds: General Fund (Indirect-Central Services)
FTE: 3.50 FTE of the total 11.05 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, and account disbursements.

This service area also prepares and produces the Revised, Proposed and Adopted budgets, as well as oversees the annual external audit and prepares the CAFR. This area also recommends, develops and ensures internal controls are in place and the management/handling of finances is in compliance with ethical business practices.

GOALS FOR 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) 45 requirements by June 30, 2016.
- 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, 2017.
- 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 financial reports to Board and Executive Committee.
- Prepare a final comprehensive Financial Policies and Procedures Manual to compliment the new financial system.

ACCOMPLISHMENTS AND PERFORMANCE

- Transitioned LCOG finances to the new Caselle Clarity Financial and Budget System.
- Maintained clean audit opinion for the past four consecutive fiscal years (FY12 - FY15 Annual Audits).
- Ensured LCOG was in compliance with GASB 68 requirements as of June 30, 2015.
- Prepared draft Financial Policies and Procedures Manual consistent with new Caselle system.
- Redesigned the Annual Financial Report to a CAFR document as part of the overall improvement in financial reporting and framework for compliance to GFOA's CAFR requirements.

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ADMINISTRATIVE SERVICES WORK PROGRAM BUDGET, Continued

Human Resources

Personal Service Budget: \$242,700 of the total \$1,296,871 personal services budget
Service Funds: General Fund (Indirect-Central Services)
FTE: 2.00 FTE of the total 11.05 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.

GOALS FOR 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.
- Work towards developing and implementing a new employee evaluation process.
- Finalize and implement a new collective bargaining Agreement with Service Employees International Union (SEIU).

ACCOMPLISHMENTS AND PERFORMANCE

- 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 230 employees.
- Recruited for, and hired, 30+ new employees.
- Revised the LCOG Policy Manual.
- Entered into a new Collective Bargaining Agreement with the Employees Association for Government Services and Administrative staff.
- Began bargaining for a new Collective Bargaining Agreement with SEIU for S&DS staff.
- Revamped benefits management and processes.
- Held first benefits fair for employees.
- Submitted first reporting under Affordable Care Act rules.
- Completed the Criminal History Rules Training and became Certified Quality Entity (QE) Designees for the agency.

Information Services

Personal Service Budget: \$500,369 of the total \$1,296,871 personal services budget
Service Funds: General Fund (Indirect-Central Services)
FTE: 3.90 FTE of the total 11.05 FTE

Information Services includes information services (IS) staff that serves the entire organization and does not include IS staff directly assigned to a grant, contract or billable project. (The costs and FTE noted

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ADMINISTRATIVE SERVICES WORK PROGRAM BUDGET, Continued

Information Services, Continued

here are for Administration; for balance of Information Services see Government Services and/or Senior and Disability Services sections of this budget document for staff included in the direct service area descriptions. The FTE and cost noted here is one of three divisions that IT has budget authority in (Divisions are: Administration; Government Services; and Senior and Disability Services).

Central Services IS staff 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.

GOALS FOR INFORMATION SERVICES

- Make significant progress towards upgrading our many applications to a web-based environment.
- Complete an evaluation of LCOG's central services telecom system and set the agency's strategic direction for the next 5-10 fiscal years.
- Upgrade data connections at the Senior Meals sites and improve system performance.
- Replace the core network switch in the Schaefer's Building.
- Provide project management and technical assistance to the agency in order to support internal program areas in meeting the technical needs for program initiatives.
- Upgrade the LCOG public wireless system to current technology.
- Act in a key support role to the Finance and Budget unit for ongoing fiscal issues.

ACCOMPLISHMENTS AND PERFORMANCE

- Replaced three of LCOG's legacy servers and enabled archiving. The new infrastructure provides increased capacity, business continuity, and additional computing performance. The archiving service offsets the upcoming increase in direct backup costs.
- Provided technical assistance in completing the migration to a new fiscal system.
- Worked across LCOG's program areas to move our legacy intranet to a new, simpler web design that allows more staff to have the capability to manage content.
- Installed a SmartBoard in the Buford meeting room to provide a better conference experience for staff and members.
- Worked in partnership with Senior & Disability services to migrate the technical infrastructure for the Senior Meals Program to Food for Lane County.
- Implemented an IT service desk solution to provide more responsive support to member-customers and staff. The new solution includes a framework for service request triage, ticket management, escalation, and a built-in knowledgebase for troubleshooting.
- Worked in partnership with S&DS staff to deploy new technical infrastructure to the third floor of the Schaefer's building to ensure a successful transition of data and telecom service.
- Provided technical assistance and service to support the rollout of the Electronic Data Management System (EDMS) implementation at S&DS.

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GOVERNMENT SERVICES WORK PROGRAM BUDGET, Continued

PLANNING AND TRANSPORTATION SERVICES, Continued

Legal Services
Metro TV Services
Regional Land Information Database Services
Regional Technology Services
Transportation and Public Infrastructure
Urban and Regional Planning

Specific descriptions of the programs within Planning Services are:

Community Safety

LCOG's Community Safety program provides analytical and staff support to the Public Safety Coordinating Council (PSCC) through a contract with Lane County. Community Safety staff work with partners to develop and write grant applications, administer grant-funded projects, and leverage other resources. LCOG staff have developed computer mapping tools and the Master Street Address Guide (MSAG) to support 9-1-1 call routing and computer-aided dispatch of emergency service providers throughout Lane County. In addition, LCOG develops and maintains GIS data to support state and local agency computer aided dispatch (CAD), safety radio systems and public safety systems providing E 9-1-1 with vital address, routing, and jurisdictional boundaries information for emergency response.

Development Services

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.

Geographic Information Systems (GIS) and Data Services

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.

Legal Services

LCOG attorneys serve as hearings officials for land use 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.

Metro TV

Metro TV is an award winning 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, Eugene, and the Metropolitan Policy Committee (MPC). Metro TV also produces special shows, special programming, training, and provides award-winning video production services.

Lane Council of Governments
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GOVERNMENT SERVICES WORK PROGRAM BUDGET, Continued

PLANNING AND TRANSPORTATION SERVICES, Continued

Regional Land Information Database (RLID) Services/GIS

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 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 Planning

LCOG provides contract planning assistance to the cities throughout the region as well as “overflow” and specialized planning services to cities in Lane County. LCOG also provides planning and technical services related to a wide array of natural resource topics, from comprehensive planning components to special studies and environmental analyses. LCOG also provided assistance in the areas of groundwater protection and non-point source pollution mitigation, development and refinement of Parks and Opens Space Master Plans, wetlands identification and mitigation plans, and services related to implementation of the Clean Water Act. LCOG also assists in the development of Environmental Impact Assessments for state and local governments in the region.

Regional Technology Services Coordination

LCOG provides strategic planning and coordination services for a number of regional information services including the RLID/GIS system; the regional telecommunications system; and regional public service and safety radio systems.

Transportation and Public Infrastructure

LCOG coordinates regional transportation planning as the designated Metropolitan Planning Organization (MPO) in 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. Funding is provided by the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), and the Oregon Department of Transportation (ODOT). Key MPO products include the Regional Transportation Plan, a 20-year long range vision for the area’s multi-modal transportation system, adopted every 4 years, and the Metropolitan Transportation Improvement Program, adopted biannually. The development of these products and activities within seven core program areas are described in the MPO’s Unified Planning Work Program (UPWP). The UPWP is developed and adopted every two years, with mid-biennium reviews. UPWP Program areas include: Long Range Planning; Programming and Implementation; Public Participation; Air Quality Conformity; Transportation System Modeling and Data Maintenance; Transportation Options; and Intergovernmental Coordination. Work activities for the MPO are carried out at the policy-level by the Metropolitan Policy Committee (MPC) and at the staff-level by the Transportation Planning Committee.

The 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. In addition to supporting the functions of the Central Lane MPO and LaneACT, LCOG Transportation staff provides transportation analyses and planning for certain State highway corridors within Lane County under contracts with ODOT. LCOG provides transportation planning assistance and develops transportation system plans for municipalities under contracts with local jurisdictions.

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GOVERNMENT SERVICES WORK PROGRAM BUDGET, Continued

PLANNING AND TRANSPORTATION SERVICES, Continued

GOALS FOR PLANNING AND TRANSPORTATION SERVICES

- Develop a strong resource development and grant writing assistance program for members.
- Provide central shared GIS resources that reduce costly and wasteful duplication while maximizing collaboration and opportunities to share high quality data, systems, tools, and technical expertise among the jurisdictions of Lane County.
- Ensure the Regional Land Information Database (RLID) sustainably serves Lane County governments, businesses, and citizens as the central repository of essential land records through adaptation to evolving mapping, reporting, and mobile information needs.
- Embark on a website conversion project to modernize code as well as update a number of other components of the system.
- Strengthen our legal services program.
- Continue to provide quality, professional planning assistance to members, especially in the areas of land use and natural resource planning.
- Support the Metropolitan Policy Committee in developing appropriate transportation plans, policies, programs, and projects to achieve a balanced, safe, and efficient regional transportation system.
- Fulfill all federal MPO planning requirements to assure a sound decision-making process regarding how federal transportation funds are invested (required to maintain the region's eligibility for federal funds.)
- Make sound decisions regarding how transportation funds are programmed, to maximize the level of funding the region receives, and to make effective use of those funds.
- Create an integrated Regional Transportation Plan, incorporating Safety Planning, Intelligent Transportation System Planning, Active Transportation Planning, Congestion Management Planning, and more.
- Complete the development and adoption of Metropolitan and Lane County Transportation Safety Plans.

ACCOMPLISHMENTS AND PERFORMANCE

- Provided support for the work of the Lane County Public Safety Coordinating Council (PSCC).
- Worked with the PSCC to write and submit, after approval by the Board of County Commissioners, Lane County's state 2015-2017 Justice Reinvestment Grant Program application.
- Assisted with implementation of Lane County's federally funded local Justice Reinvestment Initiative.
- Facilitated development of the Lane County Behavioral Health & Criminal Justice System Plan adopted by the Board of County Commissioners.
- Gathered and reported data for monitoring of the 2013-2015 Community Corrections and Justice Reinvestment Grant Program funded programs.
- Assisted with development of the 2015-2017 Community Corrections and Justice Reinvestment Grant Program budgets.
- Worked with partner agencies to write \$3,127,974 in successful grants, funding programs for Lane County Community Corrections, District Attorney's Office, Sheriff's Office, Drug Court, Sponsors Reentry Services, Emergence Addiction & Behavioral Therapies, Kids' FIRST Center, and Lane Education Service District.

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GOVERNMENT SERVICES WORK PROGRAM BUDGET, Continued

PLANNING AND TRANSPORTATION SERVICES, Continued

ACCOMPLISHMENTS AND PERFORMANCE, Continued

- Provided reporting and evaluation services and assistance with grant administration for many of the state and federal grants received by partner agencies.
- Continued providing GIS technical assistance and data support for the Eugene and Springfield Emergency 9-1-1 Computer Aided Dispatch (CAD).
- Continued providing emergency services coordination, Oregon e-permitting and Framework data development, stormwater permit renewal, asset management system and RLID address integration, GIS metadata editing and publishing tools development, and EWEB utility easements mapping.
- Continuing support for EWEB's Water Quality Protection Program included technical and planning assistance; database administration for water quality monitoring; riparian restoration site assessment, enrollment and monitoring including development of Lidar-based vegetation change detection monitoring tools.
- Continued to support a number of other agencies with ongoing spatial data support including Lane Transit District (LTD) (transit system and Ride Source Program support), Emerald Peoples Utility District (EPUD), and Florence (mapping for the Police Department dispatch center).
- Continued city attorney services to Coburg and Lowell; land use hearings official assistance to Lane County; and a variety of hearings official work, primarily civil infractions and animal control, for Eugene.
- Expanded RLID data content to support Lane County agencies, businesses, and citizens. Recent additions include: residential dwelling types, effective year built information, subject property details and Lane County Ratio Studies for comparable sales applications, legal description cards, commercial improvement data, and commercial appraisal cards.
- Continued to maintain Regional Annexation and Boundary Information Tracking System (RABITS) to track all annexations in Lane County and keep affected boundaries current (annexation history, City Limits, fire districts, precincts, wards).
- Participated in Census Bureau's annual Boundary and Annexation Survey (BAS) program after one-year hiatus. Updated LCOG website with annual population estimates from Portland State University, and utilized latest estimates to provide new population estimates to local emergency response agencies for budgeting and resource allocations.
- Assisted the Clackamas River Water utility for a second year in developing a drinking water database modeled on the program assistance LCOG provides for EWEB's drinking water protection program.
- Supported Coburg's economic feasibility study and buildable lands inventory, and Urban Growth Boundary (UGB) change adoption; assisted Creswell and Florence with comprehensive plan updates; provided land use application assistance in Eugene, Creswell, and Dunes City; and supported Westfir as planning staff.
- Assisted with project management and fiscal matters for Coburg's \$27 million wastewater system project. LCOG also provided a water rate study for Coburg, helping the City adjust water system rates to meet present and expected future demands.
- Along with 12 state and local agencies, helped to implement actions that bring safe drinking water to households and businesses in the South Willamette Valley area.
- Completed local wetland inventory work with Lowell, Creswell, and Cottage Grove to help locate wetland resources and determine whether those resources serve important functions.

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GOVERNMENT SERVICES WORK PROGRAM BUDGET, Continued

PLANNING AND TRANSPORTATION SERVICES, Continued

ACCOMPLISHMENTS AND PERFORMANCE, Continued

- Began work to improve a wetland assessment methodology for local governments.
- Provided current and long range planning services to seven Lane County cities. Provided staff support for two urban growth boundary expansions and assisted with the consideration of four local transportation systems plans.
- Provided legal services to four small cities and specialized legal services and hearings official services to eight additional members and local governments.
- Provided groundwater protection assistance to four Lane County cities and the Groundwater Management Area of Lane and Linn counties. Provided wetlands delineation and wetlands adaptation assistance to eight cities.
- Continued to provide database design, maintenance, and management to Sponsors Inc. reentry services program.
- Continue to find solutions for our Metro TV member technology needs.
- Continue to offer our Metro TV communication services to our local government partners, helping them to enhance transparency, to inform, and to educate.
- Continue to work with local governments, agencies, and jurisdictions to create new, innovative, and effective Metro TV communication strategies.
- Continue to improve upon the quality of the content offered on Comcast Channel 21, and the quality of our Metro TV productions.
- Continue to work on bringing new Metro TV partners to the table.
- Was awarded a national Telly Award for a Metro TV project produced for Eugene, “Working City: Safer Crossings.”
- Was awarded third place in the Children/Young Adult category of the National Association of Telecommunication Officers and Advisors award competition for a Metro TV PSA produced for Eugene.
- Upgraded Metro TV field production package, which improved the quality of our productions.
- Upgraded Metro TV remote live production kit, improving the quality of our live coverage of remote meetings.
- Metro TV produced special videos for area agencies and jurisdictions, including 2 monthly series for Eugene and Lane County.
- Completed an overhaul of LCOG’s Metro TV’s station headend, replacing aging analog equipment with cutting-edge digital gear.
- Designed and developed an online Crash/Safety Data Portal that publishes safety data provided by the State of Oregon, and makes it possible to visually analyze and filter on complex datasets from multiple sources. Low-cost development of online visual data portals, supporting a wide variety of data streams and sources, is a new service offering now available to all LCOG members.
- Continued to provide assistance during the updates of Transportation System Plans (TSPs) in Eugene, Springfield, Coburg, and Lane County.
- Throughout 2015, via the Metropolitan Transportation Improvement Program (MTIP), the MPO programmed more than \$70 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. Included in that amount is nearly \$11 million of local discretion federal funding from the MPO.

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GOVERNMENT SERVICES WORK PROGRAM BUDGET, Continued

PLANNING AND TRANSPORTATION SERVICES, Continued

ACCOMPLISHMENTS AND PERFORMANCE, Continued

- The MPO successfully completed all requirements of the 20-year air quality maintenance period for carbon monoxide emissions. Over the 20 years, the MPO modeled, monitored and conformed all federally funded or regionally significant transportation projects to ensure that the region's carbon monoxide air quality standards were not violated. Successful completion of the maintenance period with no violations means that carbon monoxide emissions from vehicles is no longer considered a pollutant of concern in the Central lane region.
- Local governments in the Central Lane metropolitan area worked with the MPO to develop a state required preferred scenario for future development and regional investments to enhance livability, ensure social equity, build a healthy local economy, reduce greenhouse gas emissions and achieve other objectives. Through a number of Technical Advisory Committees, data collection and modeling, LCOG staff completed the Scenario Planning effort this year and the MPO jurisdictions selected a preferred alternative.
- As the MPO Policy Board, the MPC adopted the MPO Title VI Program Plan that addresses how the MPO integrates non-discriminatory practices in planning, public participation, and decision making to assure that no one population is disproportionately impacted. Title VI is a federal policy that prohibits the discrimination on the basis of race, color, national origin, gender, disability, age, and income status in any program that receives federal funding. The adopted Title VI Plan was accepted by the ODOT Office of Civil Rights, with the statement that the Central Lane MPO Plan "is an excellent example for others."
- The MPC adopted an updated Public Participation Plan. The plan is an update of the 2007 adopted Public Participation Plan and refocused the MPO's public involvement on addressing environmental justice, connecting with underserved communities, and using new methodologies and technology for outreach. As a result of this refocusing, the Citizens Advisory Committee was phased out in this update.
- For the first time in over a decade of its existence, the Oregon MPO Consortium (OMPOC – a consortium representing the Policy Boards of all eight Oregon MPOs) has a funded work program. Prior to this, OMPOC was a voluntary Consortium of all of the Oregon MPOs, mainly focused on sharing information and best practices. This transition to a funded work program will enable OMPOC to perform work of benefit to all MPOs in the state, creating a more efficient approach to shared interests among the MPOs. LCOG has been selected by the Oregon MPOs as the home of the OMPOC work program, and will be responsible for the funding and for carrying out the work program.
- The MPO adopted the region's first long-range strategic plan for implementing transportation options programs and services to address changing transportation demands over the next ten years. The Regional Transportation Options Plan (RTOP) calls for investments in key programs and services, including Traveler Information and Coordination Tools, SmartTrips Travel Information, School Based Transportation Options, Rideshare, Transportation Options Resource Program, and Regional Mobility Hubs.
- Continued Regional Bicycle Count Program and Regional Bicycle Model development.
- Improved data collection, data storage, and processing protocols, making ongoing data collection more efficient and seamless.

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GOVERNMENT SERVICES WORK PROGRAM BUDGET, Continued

PLANNING AND TRANSPORTATION SERVICES, Continued

ACCOMPLISHMENTS AND PERFORMANCE, Continued

- Development of a regional on-line transportation data portal is underway, providing access to a wide variety of historical and current vehicular, transit, bicycle, demographic and other data to professional and the public.

TELECOMMUNICATION SERVICES

TELECOMMUNICATIONS

Service Budget: \$3,309,787 (includes \$1,523,719 in reserve funds)
Service Funds: Special Revenue Funds
FTE: FTE 2.20

Description

LCOG staff provide services that range from coordination to analysis to daily operation. The services include telecommunications and the operation of a governmental channel for the metropolitan cable television system. These services are funded through intergovernmental agreements with the governments using each service.

Telecommunications includes the following program areas:

Telecommunications: Management
 Planning
 Operations
 Projects
 Reserve

Specific descriptions of the programs within Telecommunications are:

Telecommunications 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 program now includes the development and coordination of 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 has also begun operations of the Willamette Internet Exchange (WIX) a local peering point for public and private telecommunications systems and providers. The WIX 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.

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GOVERNMENT SERVICES WORK PROGRAM BUDGET, Continued

TELECOMMUNICATION SERVICES, Continued

GOALS FOR TELECOMMUNICATION SERVICES

- Continue to partner on the Eugene Downtown fiber project.
- Continue work to expand fiber optic based networks in Lane County and connecting Lane County to other areas of the state and nation.
- Complete a large-scale evaluation of the Lane County shared telecom system, and set the strategic direction for the next 5-10 fiscal years.
- Continue work on the Public Agency Network (PAN) Mapping Project.
- Assist the Lane County Historical Society with building a fiber path to their main building.
- Provide project management and technical assistance to the Consortium members, to support the success of their initiatives.

ACCOMPLISHMENTS AND PERFORMANCE

- Provided planning and project management assistance to Eugene and Eugene Water & Electric Board to construct ultra-high speed broadband pilot project to downtown Eugene. LCOG completed the Broadband Technology Opportunities Program (BTOP) project that brought new fiber optic connections to city halls, community facilities, fire stations and emergency operations centers, libraries, and school buildings within Lane County. Veneta and Cottage Grove used BTOP fiber to attract and connect businesses leading to more than 150 jobs. LCOG also continues to assist several other members with telecommunications infrastructure development.
- Launched the Willamette Internet Exchange (WIX), a local peering point for public and private telecommunications systems and providers.
- Completed the Oregon Hall to WIX cutover to dark fiber.
- Coordinated a cross-jurisdictional project with EWEB and the PAN members to map LCOG's extensive fiber assets in to EWEB's map-based system.
- Completed projects for Coburg, Housing and Community Services Agency (HACSA) and Lane ESD, to bring their fiber circuits online.
- Continued to operate and maintain a regional telephone system consortium, providing basic and advanced telephone services to participating members. This program now includes development and coordination of a local, wide area fiber optic system for data communications.
- Supported the Regional Fiber Consortium, a regional member agency that provides broadband improvement opportunities in Lane, Douglas, Coos and Klamath counties.
- Managed the Lane County area PAN, a multi-agency operation that provides critical data connections to public agencies in the Eugene-Springfield area.
- Implemented a dedicated telecom dispatch and service desk solution, in partnership with Lane County, to provide more responsive support to Consortium members.

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GOVERNMENT SERVICES WORK PROGRAM BUDGET, Continued

TELECOMMUNICATION SERVICES, Continued

ACCOMPLISHMENTS AND PERFORMANCE, Continued

- Coordinated the effort to complete two fiber construction projects, in a very short timeframe, for Lane County and Eugene School District #4J, in partnership with LTD, Eugene Information Services and Permitting departments, and a variety of local contractors and engineers working on the LTD Emerald Express (EmX) project. This resulted in significant cost savings for these agencies, as they were able to build out their fiber infrastructure while the roads were already under construction for the EmX project.
- Worked in partnership with Lane County staff to bring voice and data services to the new Delta Health Clinic.
- Gained significant efficiencies in time and ease-of-use from replacing a 20+ year old call accounting system with a cloud-based platform, which runs on current technology and offers a robust modern feature set.
- Assisted Springfield with the upgrade of their telephone switch in their dispatch center.
- Completed an evaluation process with the Lane County Sheriff's Office to assist them with selecting a new vendor for their dispatch center phone system. The new solution better meets the specialized, emergency management needs of that department area.
- Created a multi-layer diagram of all the PAN circuits and their ownership.
- In partnership with the PAN members, created a new rate and technical support structure that is self-supporting and more financially transparent.
- Completed a full evaluation process with Eugene School District #4J to design a new telecom system to meet their needs for the next few years, and support their budget and RFQ process.

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SENIOR AND DISABILITY SERVICES WORK PROGRAM BUDGET

The mission of Senior and Disability Services (S&DS) is to advocate for seniors and persons with disabilities and to provide to them quality services and information that promote dignity, independence, and choice. S&DS staff plan, coordinate, deliver, and advocate for social and health services for persons 60 years of age and over and for persons with physical disabilities. Federal, state, and local resources, including participants' fees, donations, proceeds of fundraising activities, private pay services and grant awards, are used to provide services to individuals and families.

Service Areas for S&DS Services: Division Administration
 Medicaid and Food Stamps - Title XIX
 Older Americans Act, Other Grants, and State Funding – Title III

Service Funds: Special Revenue Funds: \$26,338,812

Total FTE: 159.54

SENIOR & DISABILITY SERVICES – ADMINISTRATION

Service Budget: \$2,179,244
Service Funds: Special Revenue Funds
FTE: 19.32

Description

Senior & Disability Services (S&DS) Administration provides direct support services to all areas of the division. Services provided include: S&DS information technology; S&DS budget and financial analysis; administrative assistance such as front desk and phone reception, receipting, issuance of the Oregon Trail Card, processing of mail, and other support activities; division and program management. Costs are recovered through allocation of expenses for services provided to other funds within S&DS operations.

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

Service Budget: \$15,458,654
Service Funds: Special Revenue Funds
FTE: 113.08

Description

Under contract with the Oregon Department of Human Services, S&DS administers the State's long-term care, medical assistance / SNAP 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 seniors and people with physical disabilities in Lane County. Customers are served out of three offices located in Eugene, Cottage Grove, and Florence.

Medicaid and SNAP – Title XIX services includes the following program areas:

Adult Protective Services
Case Management

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SENIOR AND DISABILITY SERVICES WORK PROGRAM BUDGET, Continued

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

Eligibility Determination/Screening and Referral
Home Care Worker Program
Licensing and Monitoring of Adult Foster Homes
Quality Assurance

Specific descriptions of the programs within Medicaid and SNAP – Title XIX are:

Eligibility Determination / Screening & Referral

Each month, through the Aging and Disability Resource Connection, 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 does re-certifications for each program as required. S&DS staff also determine eligibility for such programs as the Oregon Health Plan, reimbursement of one's Medicare premium, and SNAP.

Case Management

S&DS staff are responsible for the provision of Medicaid-funded case management and long-term care services to frail or impaired lower income seniors 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.

Licensing and Monitoring of Adult Foster Homes

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.

Home Care Worker Program

S&DS staff process applications for those interested in providing in-home care to seniors 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.

Adult Protective Services

The Oregon Department of Human Services contracts with S&DS to investigate allegations of abuse or neglect of seniors 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.

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SENIOR AND DISABILITY SERVICES WORK PROGRAM BUDGET, Continued

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

Quality Assurance

S&DS staff carefully 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, and process review.

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

Service Budget: \$8,700,914
Service Funds: Special Revenue Funds
FTE: 27.14

Description

The federal Older Americans Act is the foundation of our country's senior 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 seniors.

Older Americans Act, Other Grants and State Funding – Title III services includes the following program areas:

Contract Management
Family Caregiver Support
Group Dining and Home Delivered Meals
Living Well
Options Counseling: Care, Coordination and Consultation
Oregon Project Independence
Senior Connections
Transportation Coordination

Specific descriptions of the programs within Older Americans Act, Other Grants and State Funding – Title III are:

Contract Management

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.

Family Caregiver Support

A special program through Senior Connections, 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.

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SENIOR AND DISABILITY SERVICES WORK PROGRAM BUDGET, Continued

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

Group Dining and Home Delivered Meals

The Senior Meals Program provides subsidized meals to persons 60 years and over and their spouses in community dining rooms called Café 60. The Meals on Wheels program also delivers meals to homebound people age 60 and over as well as to adults with physical disabilities receiving either Oregon Project Independence or Medicaid-funded, in-home services. Both the Group Meals and Meals on Wheels components of the program provide nutritious meals which offer one-third of the Recommended Dietary Allowances. 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 Group Dining (Café 60) component operates in 11 group dining facilities throughout the county. All meals are served at mid-day, with the number of serving days per site varying from a minimum of one per month to a maximum of five per week.

The Home Delivered Meals (Meals on Wheels) component provides meals to persons who are homebound by reason of illness or disability. Most meals are delivered hot to recipients. Additional meal options include frozen meals (for those recipients with the equipment, knowledge, and stamina to make effective use of them) and blizzard meals (shelf-stable meals provided to clients for those days when weather conditions preclude delivery of a hot meal). For FY17, 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. 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. This year, the funds needed from private donations will total approximately 15% of the S&DS Senior Meals Program operating budget. Some fundraising will be done in conjunction with Food for Lane County; other fundraising is done by the Senior Meals Program directly.

Living Well

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. In January 2013, S&DS took over the administration of the program from PeaceHealth. 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.

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SENIOR AND DISABILITY SERVICES WORK PROGRAM BUDGET, Continued

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

Options Counseling: Care Coordination and Consultation

The S&DS Senior Connections Coordinators are available to offer Options Counseling services targeted to 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 Project Independence

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 64 with a physical disability. In FY15, S&DS 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.

Senior Connections

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

Transportation Coordination

S&DS contracts with RideSource 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.

GOALS FOR SENIOR AND DISABILITY SERVICES

- Work towards compliance with our state contracts despite an increased demand for services.
- 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 rewrite the Area Plan on Aging, including creating new goals.

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SENIOR AND DISABILITY SERVICES WORK PROGRAM BUDGET, Continued

ACCOMPLISHMENTS AND PERFORMANCE

- Senior Meals Program (Café 60 & Meals on Wheels) - 217,168 meals were provided.
- In-Home Programs (Medicaid, Title XIX, OPI) – The demand for in-home services continues to grow; the in-home service caseload grew by 15%.
- Eligibility Services - Continued 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 300 individuals, with 139 either remaining or returning to the community from nursing facilities.
- Outcomes from Calls for Assistance – ADRC call volume increased by 70%.
- Intake wait time has improved due to both a Rapid Process Improvement process and increases staffing.
- Senior Connections –Assessments for LTD medical rides decreased by 18%. The Money Management Program transitioned to a new program model coordinated by Easter Seals of Oregon and is increasing the number of clients accessing this service.
- Background Checks - The Licensing and Monitoring Unit provided the background/criminal history checks for all AFH providers, family members, care givers and resident managers. S&DS continues to partner with the State of Oregon Background Check Unit and CRIMS (Criminal Records Information Management System).

For the Fiscal Year Ending June 30, 2017

BUSINESS SERVICES WORK PROGRAM BUDGET

The Lane Council of Governments is dedicated to serving the public interest and enhancing the quality of life for the citizens of Lane County. It provides and facilitates efficient and effective business services through cooperative planning, program development, analysis, and service delivery. Policy direction is provided to the work of the agency by a 33-member Board of Directors.

Service Areas for Business Services:

- Building Management
- Business Loans
- Economic Development
- Other Business Services:

Business Services Administration

Minutes Recorder Services

Services Funds: Enterprise Funds: \$3,832,827

Total FTE: 1.50 FTE

BUILDING MANAGEMENT

Service Budget:	\$1,028,701
Service Funds:	Enterprise Fund – Park Place Building
FTE:	.04 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.

BUSINESS LOANS

Service Budget:	\$2,650,270
Service Funds:	Business Services Funds
FTE:	.99 FTE

Description

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.

ECONOMIC DEVELOPMENT

Service Budget:	\$39,631
Service Funds:	Business Services Funds
FTE:	.12 FTE

Description

LCOG coordinates and provides staff support to the activities of the Lane Economic Committee, which represents both 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

Lane Council of Governments
FY17 Proposed Budget
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BUSINESS SERVICES WORK PROGRAM BUDGET, Continued

ECONOMIC DEVELOPMENT, Continued

includes Linn, Benton, and Lincoln counties. LCOG works jointly with Cascades West Council of Governments in Albany in the development of periodic updates of the Comprehensive Economic Development Strategy, strategic planning, and special project development in Lane County cities with special emphasis on small communities. Staff provides coordination and information resources for other economic development efforts in Lane County. Staff also provides assistance in securing funding for infrastructure maintenance and improvement through facilitating access to state and federal grants and loans and through local revenue assistance in the form of rate and System Development Charges studies.

OTHER BUSINESS SERVICES: BUSINESS SERVICES ADMINISTRATION

Service Budget: \$48,410
Service Funds: Enterprise Fund – Business Services Administration
FTE: .25 FTE

This service area includes the administration of the business finance program for our community funded through USDA grant awards and service fees, and the administrative support costs for property management oversight of LCOG's Park Place Building, funded by dedicated rental revenues.

OTHER BUSINESS SERVICES: MINUTES RECORDER SERVICES

Service Budget: \$65,815
Service Funds: Business Services Funds
FTE: .10 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.

GOALS FOR BUSINESS SERVICES

- Fund 20 small business loans which will help small businesses to create 250 new jobs.
- Start to rebuild the Small Business Loan portfolio.
- Begin to implement the Comprehensive Economic Development Strategy (CEDS).

ACCOMPLISHMENTS AND PERFORMANCE

- Participated in the five year update of the region's Comprehensive Economic Development Strategy.
- LCOG made loans to Ryan Thomas Construction, Kenny Nelson Trucking, Cottage Grove Veterinary Clinic, OrCal, Quality Metal Finishing, ANCO, Sunset Electric, Willow Creek Self Storage, Grace Towing, Willamette Valley Restoration, and Brown Contracting, for a total amount of \$3.5 million in loans. The loans are expected to help these businesses create over 200 new jobs.

SUPPLEMENTAL INFORMATION SECTION

Lane Council of Governments
FY17 Proposed Budget
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FY17 BUDGET ASSUMPTIONS

Guiding Principles for the FY17 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 overhead rates.
- 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 has balanced its budget for the past four fiscal years and will continue to ensure a stable budget, consistent with Board adopted policies.

Budget Assumptions for the FY17 Budget

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 a minimum \$500 Member Dues amount under which a member would receive a basic RLID subscription; a \$1,000 Member Dues amount would provide the member with the basic RLID subscription and 12 hours of staff time. 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 FY17 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 12/17/15 Board Meeting.

2. Health Insurance

Health Insurance premiums will increase 7.90% on January 1, 2016. This is an estimated increase of \$224,604 for calendar year 2016. We will not have health insurance costs for calendar year 2017 until fall of 2016. As a result the second half of FY17 costs will be an estimate maintaining the 7.9% increase. For calendar 2017, should health insurance costs increase beyond an average of 2%, LCOG will present the increase as part of its Revised FY17 Budget for Board approval in the spring of 2017.

Dental insurance premiums will increase 7.0% for Met Life and 3.5% for Willamette Dental. This is an estimated increase of \$13,392 for calendar year 2016.

We are currently in negotiations with the Employees Association (EA). The current EA contract, which expires on December 31, 2015, 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.).

Lane Council of Governments
FY17 Proposed Budget
For the Year Ending June 30, 2017

FY17 BUDGET ASSUMPTIONS, Continued

2. Health Insurance (continued)

As a result, the employee share of health care costs is currently unknown for the second half of FY16 and all of FY17. **

** Updated 1/13/16: We completed negotiations with the Employees Association (EA). The current EA contract expires December 31, 2017.

The current Service Employees International Union (SEIU) contract (July 1, 2014 through June 30, 2016), provides for no cost share of health insurance premiums by employees. Rather, employees who have elected plus-one coverage contribute \$15 a month which LCOG pays into the employee's HRA. 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.

As noted above, the cost of health care for FY17 is currently unknown.

3. Merit Increases

In FY17, merit increases are expected to increase total compensation for LCOG employees. Employees are eligible for 3.5% annual merit increases; however, 40% of non-management eligible 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. In S&DS, 84% 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. Staff at the top step will receive a merit increase of \$250 or \$350 depending on length of service.

4. Salary Surveys

LCOG will complete a Salary Survey for both SEIU and EA employees per the current Collective Bargaining Agreements. The results of the Surveys will go into effect by July 1, 2017 for SEIU employees and at a date in 2016 for EA employees. Salaries will be adjusted per the results of the surveys.

5. Cost of Living Adjustments (COLA)

FY17 COLA as of July 1, 2016, for all staff excluding non-represented and Employees Association (EA) is 1.5%; EA is 1.6% as of July 1, 2016.

6. Executive Director Compensation

The Executive Director's compensation is set by the LCOG Board under a contract. The current contract is for the time period from July 1, 2015 through June 30, 2017, and has no increase in compensation for FY17.

7. PERS

PERS notified employers of the 2015-2017 biennial employer rates in September 2014. LCOG's current rates are as follows:

- Tier 1 / Tier 2: 17.12%;
- OPSRP: 10.94%.

Lane Council of Governments
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FY17 BUDGET ASSUMPTIONS, Continued

8. 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.

9. Equipment and Training

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

10. 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.

Lane Council of Governments
FY17 Proposed Budget
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BUDGET NOTES AND DEFINITIONS

LCOG operates out of three reporting fund types: (1) General Fund; (2) Special Revenue Fund; and (3) Enterprise Fund.

General Fund

The General Fund serves as the primary reporting vehicle for current operating functions. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The General Fund accounts for the general cost of the organization doing business which cannot be paid for by other, more restrictive, funding sources. The LCOG General Fund accounts for central service operations of LCOG including General Administration, Human Resources, Finance and Budget Services, Information Technology, and Special Projects.

The General Fund has three managerial funds: LCOG Operating, Indirect, and Member Support Services. LCOG Operating Fund accounts for the activities for the Executive Management of LCOG and Board activities. The Indirect fund is similar to an internal service fund where the costs of the expenditures are recovered through direct charging the benefiting funds. Charges supporting the expenditure recovery are based on a federally approved Indirect Cost Allocation Plan. Member Support Services Fund tracks the services and costs we provide member agencies as part of the member's free support hours. Funding for Member Support Services comes from a transfer from the LCOG Operating Fund (provided by member dues revenue).

Special Revenue Fund

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. For LCOG these funds account for revenues from specific sources that include federal grants, state grants, and various local grants and contracts revenue.

Effective July 1, 2016, the Special Revenue Fund includes 46 special revenue funds. The direct service areas that are accounted for in the special revenue funds are: Government Services – which include Planning, Transportation and Telecommunications - has 26 managerial funds and Senior and Disability Services – which includes Title III and Title XIX activities - has 20 managerial funds.

Enterprise Fund

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

The Business Loan program area has eight of the 11 managerial funds: Business Services Administration fund and seven Business Loans program funds: two Economic Development Agency Relending funds; Regional Investment Board fund; Rural Business Development Relending fund; Rural Business Enterprise Grant fund; Other Loan Packaging fund; and the Small Business Administration - SBA 504 fund.

Lane Council of Governments
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BUDGET NOTES AND DEFINITIONS, Continued

The Building Management program has one enterprise managerial funds that tracks the activity of the LCOG owned 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.

Lastly, LCOG's Economic Development and Minutes Recorder managerial funds make up the balance of the Enterprise funds and are funded by charges for services.

SERVICE DEFINITIONS

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

Fund: Is a legal separate set of books for each fund using generally accepted accounting principles and are in compliance Government Accounting Standards. LCOG has three reporting funds (General Fund; Special Revenue Fund; and Enterprise Fund). Within the reporting funds are 60 managerial funds – 3 general funds, 46 special revenue funds, and 11 enterprise funds.

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

Beginning Fund Balance: Beginning balances are designated balances.

Designated balances are revenues carried over from the prior year for a specific purpose and are not available for general expenditure.

Federal and State Revenue: Revenue from federal and/or state grants and contracts including Transportation, Title III and Title XIX, and Business Financing.

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

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.

Lane Council of Governments
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BUDGET NOTES AND DEFINITIONS, Continued

Requirements:

Is the total of all expenditures of a fund. Currently the categories are:

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

Indirect Expense: Indirect costs are costs that cannot be charged as direct costs to a program. LCOG prepares an annual Indirect Cost Allocation Plan and submits the proposal to the federal cognizant agency (ODOT) for approval. The Plan provides for direct programs and services to share in the general non-direct operating expenses for LCOG. Indirect charges pay for Administrative Services expenses. Additional information about Indirect Cost Allocation Plan can be found in the Supplemental Section of this document.

Materials and Services: Materials and Services include a wide variety of expenses ranging from office supplies to telephones to travel.

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

Services by Other Organizations: Services by Other Organizations accounts for monies that LCOG receives and then passes through to other organizations that provide a specified service (Government Services and Senior & Disability Services) or business loans made (Loans Program).

Debt Service: Payments for principal and interest to amortize loans. Currently loans are the existing building program loans (Park Place Building; Springfield Building) and the business loans program. (Note that Springfield Building was sold December 2015).

Transfers: Transfers describe the process of internally moving resources from one LCOG division or program to another. Transfers are displayed as a resource for the program receiving the resources and as a requirement for the program providing the resources.

Reserves and Contingencies: Reserves and Contingencies describe the remaining funds after all expenditures have been accounted for. These are funds that are specifically not yet assigned in that completion of projects or activities will not occur in the current year and therefore must be reserved for future requirements. Contingencies are funds available for current year unless specifically designated – for example, General Fund has two contingencies – one designated for operations and one for capital improvements.

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FUND INFORMATION

Funds added since FY16 Adopted Budget

None.

Fund name changes since FY16 Adopted Budget

As part of the transition to the new Caselle Clarity financial system, certain fund titles were changed to clearly identify the fund's source of funding and/or purpose. The changes are as follows:

Lane Information Center	changed to	Publications and Information
LCOG Board	changed to	LCOG Operating
Miscellaneous Support to S&DS	changed to	S&DS Miscellaneous Support
Meals Fundraising	changed to	Senior Meals Fundraising
USDA/NSIP	changed to	Title III – USDA/NSIP
Oregon Project Independence	changed to	Title III – Oregon Project Independence
Type B Funds	changed to	Title XIX – Type B Funds
III B	changed to	Title III – B
III C	changed to	Title III – C
III C1	changed to	Title III – C-1
III C2	changed to	Title III – C-2
III D	changed to	Title III – D
III E	changed to	Title III – E
VII	changed to	Title III - VII

In addition, with the implementation of a new financial system (Caselle Clarity), 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
BTOP Administration	BTOP	Government Services
BTOP Fiber Project	BTOP	Government Services
BTOP Grant Match	BTOP	Government Services
Community Safety – CENS	Community Safety	Government Services
Community Safety – 911	Community Safety	Government Services
Community Safety – Other	Community Safety	Government Services
Family Caregiver Services	Community Programs	Senior and Disability Services
GIS Graffiti Database	GIS Other	Government Services
Hospital Intakes	Community Programs	Senior and Disability Services
Intergovernmental Human Services	Community Programs	Senior and Disability Services
Living Well	Community Programs	Senior and Disability Services
Meal Preparation	Senior Meals	Senior and Disability Services
OPI Case Management	Title III - Oregon Project Independence	Senior and Disability Services
Phase III – Wetlands Pooled	Wetlands Projects	Government Services
S&DS Transportation Assessments	Senior Connections	Senior and Disability Services
Senior Connections Fundraising	Senior Connections	Senior and Disability Services
Senior Connections – Florence Donation	Florence Donation – Transportation	Senior and Disability Services
Wetlands Multi-City Inventory	Wetlands Projects	Government Services

Funds to be deactivated

BTOP
Scenario Planning
Special Projects
Springfield Building (building was sold 12/2015)
Wetlands Projects

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INTERFUND TRANSFER SCHEDULE

TRANSFERS IN		TRANSFERS OUT	
(revenues to the receiving fund)		(expenditures of the providing fund)	
	Amount		Amount
To General Fund - Member Support Services from:		From General Fund - LCOG Operating to:	
LCOG Operating	\$ 16,000	Member Support Services	\$ 16,000
Transfers to General Fund	\$ 16,000	From General Fund - Member Support Services to:	
		Government Services Administration	\$ 1,099
		General Fund - Transfers Out	\$ 17,099
To Special Revenue Fund - Government Services from:		From Special Revenue Fund - Government Services to:	
General Fund - Member Support Services		Special Revenue Fund - Planning & Transportation Services	
Government Services Administration	\$ 1,099	General Planning	\$ 155,216
Special Revenue Fund - Planning & Transportation Services		Government Services Administration	\$ 590,760
General Planning	\$ 155,216	Transportation Services Administration	\$ 95,000
Government Services Administration	\$ 590,760	Special Revenue Fund - Technology Services	
Transportation Services Administration	\$ 95,000	Government Services Administration	\$ 3,971
Special Revenue Fund - Technology Services		Telecommunications Management	\$ 42,672
Government Services Administration	\$ 3,971	Telecommunications Projects	\$ 50,000
Telecommunications Management	\$ 42,672	Transfers to Special Revenue Funds	\$ 938,718
Telecommunications Projects	\$ 50,000		
Transfers to Special Revenue Funds	\$ 938,718	From Special Revenue Fund - Senior and Disability Services to:	
To Special Revenue Fund - Senior and Disability Services from:		S&DS Title III funds	\$ 1,359,940
S&DS Title III funds	\$ 1,660,229	S&DS Title XIX fund	\$ 724,429
S&DS Title XIX fund	\$ -	S&DS Local contracts and grants funds	\$ 674,029
S&DS Local contracts and grants funds	\$ 1,098,169	Special Revenue Fund - Transfers Out	\$ 2,758,398
Transfers to Special Revenue Funds	\$ 2,758,398	From Enterprise Funds to:	
To Enterprise Fund - Business Services Administration from:		Enterprise Fund - Business Services Administration	\$ 48,118
Economic Development	\$ 5,119	Enterprise Fund - Transfers Out	\$ 48,118
Loan Programs	\$ 41,293		
Park Place Building	\$ 1,706		
Transfers to Enterprise Funds	\$ 48,118		
TOTAL BUDGET TRANSFER - REVENUES	\$ 3,761,234	TOTAL BUDGET TRANSFER - EXPENDITURES	\$ 3,761,234

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LONG-TERM DEBT SCHEDULE

Fiscal Year Ending	Park Place Building		Intermediary Relending Program			
	Umpqua Bank Loan*		USDA Loan #2		USDA Loan #3	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 154,042	\$ 256,287	\$ 37,007	\$ 4,776	\$ 17,489	\$ 2,811
2018	\$ 162,855	\$ 247,474	\$ 36,432	\$ 4,399	\$ 17,664	\$ 2,636
2019	\$ 4,348,604	\$ 199,033	\$ 36,376	\$ 4,019	\$ 17,841	\$ 2,459
2020	\$ -	\$ -	\$ 35,809	\$ 3,635	\$ 18,019	\$ 2,281
2021	\$ -	\$ -	\$ 40,199	\$ 3,247	\$ 18,199	\$ 2,101
2022	\$ -	\$ -	\$ 40,591	\$ 2,855	\$ 18,381	\$ 1,919
2023	\$ -	\$ -	\$ 40,987	\$ 2,459	\$ 18,565	\$ 1,735
2024	\$ -	\$ -	\$ 41,387	\$ 2,059	\$ 18,751	\$ 1,549
2025	\$ -	\$ -	\$ 41,791	\$ 1,655	\$ 18,938	\$ 1,362
2026	\$ -	\$ -	\$ 42,199	\$ 1,247	\$ 19,128	\$ 1,172
2027	\$ -	\$ -	\$ 42,611	\$ 835	\$ 19,319	\$ 981
2028	\$ -	\$ -	\$ 42,411	\$ 418	\$ 19,512	\$ 788
2029	\$ -	\$ -	\$ -	\$ -	\$ 19,707	\$ 593
2030	\$ -	\$ -	\$ -	\$ -	\$ 19,904	\$ 396
2031	\$ -	\$ -	\$ -	\$ -	\$ 19,642	\$ 198
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 4,665,501</u>	<u>\$ 702,793</u>	<u>\$ 477,800</u>	<u>\$ 31,604</u>	<u>\$ 281,059</u>	<u>\$ 22,981</u>
	Original loan	Date of loan	Original loan	Date of loan	Original loan	Date of loan
	\$4,750,000	1/3/2008	\$1,000,000	5/21/1998	\$478,000	10/11/2000
	<u>\$750,000</u>	4/6/2009				
	\$5,500,000					

* At the time of this document production, LCOG was in process of refinancing the outstanding balance of this loan.
The purpose of the loan is to eliminate the upcoming 2019 balloon payment due on the current Umpqua Bank loan.

This schedule is continued on the following page.

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LONG-TERM DEBT SCHEDULE, Continued

USDA Loan #4		USDA Loan #5		USDA Loan #6		Total - All Debt		Fiscal Year
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Ending
\$ 14,481	\$ 2,499	\$ 17,918	\$ 3,303	\$ 17,393	\$ 3,830	\$ 258,330	\$ 273,506	2017
\$ 14,626	\$ 2,354	\$ 18,097	\$ 3,124	\$ 17,567	\$ 3,656	\$ 267,241	\$ 263,643	2018
\$ 14,773	\$ 2,207	\$ 18,278	\$ 2,943	\$ 17,743	\$ 3,480	\$ 4,453,615	\$ 214,141	2019
\$ 14,920	\$ 2,060	\$ 18,461	\$ 2,760	\$ 17,920	\$ 3,303	\$ 105,129	\$ 14,039	2020
\$ 15,069	\$ 1,911	\$ 18,645	\$ 2,575	\$ 18,100	\$ 3,124	\$ 110,212	\$ 12,958	2021
\$ 15,220	\$ 1,760	\$ 18,832	\$ 2,389	\$ 18,281	\$ 2,943	\$ 111,305	\$ 11,866	2022
\$ 15,372	\$ 1,608	\$ 19,020	\$ 2,201	\$ 18,463	\$ 2,760	\$ 112,407	\$ 10,763	2023
\$ 15,526	\$ 1,454	\$ 19,210	\$ 2,010	\$ 18,648	\$ 2,575	\$ 113,522	\$ 9,647	2024
\$ 15,681	\$ 1,299	\$ 19,402	\$ 1,818	\$ 18,834	\$ 2,389	\$ 114,646	\$ 8,523	2025
\$ 15,838	\$ 1,142	\$ 19,596	\$ 1,624	\$ 19,023	\$ 2,200	\$ 115,784	\$ 7,385	2026
\$ 15,997	\$ 983	\$ 19,792	\$ 1,428	\$ 19,213	\$ 2,010	\$ 116,932	\$ 6,237	2027
\$ 16,156	\$ 824	\$ 19,990	\$ 1,230	\$ 19,405	\$ 1,818	\$ 117,474	\$ 5,078	2028
\$ 16,318	\$ 662	\$ 20,190	\$ 1,030	\$ 19,599	\$ 1,624	\$ 75,814	\$ 3,909	2029
\$ 16,481	\$ 499	\$ 20,392	\$ 829	\$ 19,795	\$ 1,428	\$ 76,572	\$ 3,152	2030
\$ 16,646	\$ 334	\$ 20,596	\$ 625	\$ 19,993	\$ 1,230	\$ 76,877	\$ 2,387	2031
\$ 16,594	\$ 167	\$ 20,802	\$ 419	\$ 20,193	\$ 1,030	\$ 57,589	\$ 1,616	2032
\$ -	\$ -	\$ 20,858	\$ 211	\$ 20,395	\$ 828	\$ 41,253	\$ 1,039	2033
\$ -	\$ -	\$ -	\$ -	\$ 20,600	\$ 624	\$ 20,600	\$ 624	2034
\$ -	\$ -	\$ -	\$ -	\$ 20,805	\$ 418	\$ 20,805	\$ 418	2035
\$ -	\$ -	\$ -	\$ -	\$ 20,721	\$ 210	\$ 20,721	\$ 210	2036
<u>\$ 249,698</u>	<u>\$ 21,763</u>	<u>\$ 330,079</u>	<u>\$ 30,519</u>	<u>\$ 382,691</u>	<u>\$ 41,480</u>	<u>\$ 6,386,828</u>	<u>\$ 851,140</u>	*

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

By Service:	<u>Principal</u>	<u>Interest</u>
Business	\$ 1,721,327	\$ 148,347
Building	\$ 4,665,501	\$ 702,793
Total	\$ 6,386,828	\$ 851,140

By Type:	<u>Principal</u>	<u>Interest</u>
Government	\$ -	\$ -
Business	\$ 6,386,828	\$ 851,140
	\$ 6,386,828	\$ 851,140

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INTERFUND LOAN PAYMENT SCHEDULE

Interfund Loan: General Fund – LCOG Operating to Enterprise Fund – Park Place Building
Original Loan Amount: \$418,000
Principal paid through June 30, 2016: \$165,344
Outstanding Principal Balance as of 7/1/16: \$252,656

Interfund Loan Repayment Schedule – Principal Balance Outstanding as of June 30 for the fiscal year noted:

<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>	<u>Principal Balance Outstanding</u>
FY17	\$ 41,481	\$ 1,263 =	\$ 42,744	\$ 211,175
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	\$ -

Information regarding interest payments on loan:

Interest paid through FY16: \$ 5,634
Remaining estimated interest payments: \$ 4,446
Total Interest to be paid on loan: \$10,080

Notes:

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

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RESERVES AND CONTINGENCIES

Fund Type/Service/Fund Name	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed
General Fund (Contingencies)	\$ 227,322	\$ 392,036	\$ 628,933	\$ 565,607	\$ 717,680
GENERAL FUND	\$ 227,322	\$ 392,036	\$ 628,933	\$ 565,607	\$ 717,680
Special Revenue Fund					
Government Services					
Planning & Transportation					
BTOP	\$ -	\$ 32,842	\$ -	\$ -	closed fund
Community Safety	\$ -	\$ 12,311	\$ 36,040	\$ 4,568	\$ 22,819
Economic Development (moved FY17)	\$ -	\$ 1,713	\$ 4,403	\$ 7,131	\$ - (a)
General Planning	\$ -	\$ -	\$ -	\$ 2,903	\$ -
GISCPA	\$ -	\$ 44,903	\$ 4,568	\$ 49,665	\$ 68,527
GIS Other	\$ -	\$ 18,100	\$ -	\$ 37,044	\$ 42,196
Government Services Administration	\$ -	\$ -	\$ 2,467	\$ -	\$ -
Hearings Official and Land Use Law	\$ -	\$ -	\$ 2,700	\$ 4,173	\$ 15,909
Miscellaneous Projects	\$ -	\$ -	\$ 7,115	\$ -	\$ -
Metro TV (moved FY17)	\$ -	\$ -	\$ -	\$ -	\$ - (b)
Natural Resources Planning	\$ -	\$ -	\$ -	\$ 13,658	\$ 6,708
Oregon Emergency Management	\$ -	\$ -	\$ -	\$ 1,719	\$ 4,899
Publications and Information	\$ -	\$ -	\$ -	\$ 318	\$ 424
Regional Orthophotography	\$ -	\$ 196	\$ -	\$ -	closed fund
Regional Planning	\$ -	\$ -	\$ 83,055	\$ 48,638	\$ -
RTS Other	\$ -	\$ 7,723	\$ 12,222	\$ 35,428	\$ 33,285
Scenario Planning	\$ -	\$ 6,177	\$ 26,875	\$ -	closed fund
Special Projects	\$ -	\$ 248	\$ 248	\$ -	closed fund
Tax Collections	\$ -	\$ 22,656	\$ 31,940	\$ 699	\$ -
Transportation Operations	\$ -	\$ 34,140	\$ 25,488	\$ 254,433	\$ 179,714
Transportation Projects	\$ -	\$ 24,952	\$ 22,936	\$ 110,687	\$ 14,135
Transportation Services Administration	\$ -	\$ -	\$ 25,248	\$ 86,812	\$ 145,733
Urban and Regional Planning	\$ -	\$ 12,195	\$ 2,641	\$ 6,079	\$ 3,370
Wetlands Projects	\$ -	\$ 27,888	\$ 7,655	\$ -	closed fund
Subtotal - Planning & Transportation	\$ -	\$ 246,045	\$ 295,600	\$ 663,955	\$ 537,719
Telecommunications					
Metro TV (moved FY17)	\$ -	\$ -	\$ -	\$ 3,508	\$ - (b)
Public Agency Network	\$ -	\$ 282,909	\$ 223,569	\$ 118,393	\$ 67,667
Telecommunications Management	\$ -	\$ 54,007	\$ -	\$ 312	\$ -
Telecommunications Operations	\$ 180,000	\$ 200,000	\$ 207,212	\$ 501,904	\$ 196,774
Telecommunications Reserve	\$ 1,402,507	\$ 1,514,662	\$ 1,416,678	\$ 1,282,609	\$ 1,242,663
Willamette Internet Exchange	\$ -	\$ 9,254	\$ 35,611	\$ 27,316	\$ 16,615
Subtotal - Telecommunications	\$ 1,582,507	\$ 2,060,832	\$ 1,883,071	\$ 1,934,042	\$ 1,523,719
Subtotal - Government Services	\$ 1,582,507	\$ 2,306,877	\$ 2,178,671	\$ 2,597,997	\$ 2,061,438
Senior & Disability Services (S&DS)					
Aging & Disability Resource Center	\$ -	\$ 49,875	\$ 86,414	\$ 23,207	\$ 21,673
Community Programs	\$ -	\$ 9,583	\$ 31,825	\$ 21,154	\$ -
Florence Donation - Transportation	\$ -	\$ 172,464	\$ 205,593	\$ 207,587	\$ 213,068
S&DS Administration	\$ -	\$ -	\$ 50	\$ 7,680	\$ -
S&DS Fundraising	\$ 1,898	\$ 1,704	\$ 2,004	\$ 1,704	\$ 6,500
S&DS Miscellaneous Support	\$ 9,807	\$ 6,920	\$ 267,840	\$ -	\$ 160,000
Senior Connections	\$ 72,215	\$ 85,959	\$ 87,825	\$ 140,720	\$ 129,721
Senior Meals	\$ 114,259	\$ 122,660	\$ 137,533	\$ 2,969	\$ 65,480
Senior Meals Fundraising	\$ 731,501	\$ 881,643	\$ 1,006,560	\$ 684,575	\$ 619,977
Title III - C-1	\$ -	\$ -	\$ -	\$ 126,453	\$ -
Title III - D	\$ -	\$ -	\$ -	\$ 22,721	\$ -
Title III - Oregon Project Independence	\$ -	\$ 4,605	\$ -	\$ -	\$ -
Title XIX - Type B Funds	\$ -	\$ 115,997	\$ 369,061	\$ -	\$ 763,442
Subtotal - S&DS	\$ 929,681	\$ 1,451,411	\$ 2,194,704	\$ 1,238,770	\$ 1,979,861
SPECIAL REVENUE FUND	\$ 2,512,189	\$ 3,758,288	\$ 4,373,375	\$ 3,836,767	\$ 4,041,299

This schedule is continued on the following page.

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RESERVES AND CONTINGENCIES, Continued

Enterprise Fund

Business Services					
Park Place Building	\$ -	\$ -	\$ 67,435	\$ 61	\$ 66,894
Schaefer's Building (sold FY14)	\$ -	\$ 408,510	\$ -	\$ -	closed fund
Springfield Building (sold FY16)	\$ -	\$ -	\$ 43,069	\$ 183,236	closed fund
Subtotal - Building Management	\$ -	\$ 408,510	\$ 110,504	\$ 183,297	\$ 66,894
Business Loans					
Economic Development Agency/EDA	\$ 27,496	\$ 76,931	\$ 90,616	\$ 148	\$ 12,457
EDA - RLF 2	\$ -	\$ -	\$ 73,975	\$ 40,551	\$ 13,505
Intermediary Relending Program/RBDF	\$ 2,426,642	\$ 1,877,366	\$ 1,657,627	\$ 1,485,262	\$ 1,175,368
Other Packaging	\$ 1,820	\$ 16,843	\$ 39,989	\$ 29,597	\$ 1,529
Rural Business Enterprise Grant/RBEG	\$ 47,199	\$ 67,779	\$ 79,728	\$ 94,360	\$ 18,075
Rural Investment Board/RIB	\$ -	\$ 3,970	\$ 8,258	\$ 13,986	\$ 13,237
Small Business Administration 504/SBA	\$ 7,099	\$ 18,370	\$ 5,368	\$ 5,908	\$ 816
Subtotal - Business Loans	\$ 2,510,256	\$ 2,061,260	\$ 1,955,561	\$ 1,669,812	\$ 1,234,987
Other Business Services					
Business Services Administration	\$ -	\$ -	\$ -	\$ 471	\$ -
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ 8,448
Minutes Recorder Services	\$ -	\$ 13,251	\$ 15,583	\$ 13,483	\$ 17,386
Subtotal - Other Business Services	\$ -	\$ 13,251	\$ 15,583	\$ 13,954	\$ 25,834
ENTERPRISE FUND	\$ 2,510,256	\$ 2,483,020	\$ 2,081,648	\$ 1,867,063	\$ 1,327,715

TOTAL - ALL FUNDS	\$ 5,249,767	\$ 6,633,344	\$ 7,083,956	\$ 6,269,437	\$ 6,086,694
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Notes:

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.

(a): Economic Development program was moved from Government Services - Planning and Transportation - to Business Services. Change also involves reporting activity as an enterprise fund effort (from special revenue).

(b): Metro TV will be moved as of 7/1/16 to the Government Services - Planning and Transportation service area. No change to the reporting activity as a special revenue fund effort.

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GENERAL FUND CONTINGENCY POLICY

EXECUTIVE SUMMARY

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

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

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

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

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

BASIS

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

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

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

Lane Council of Governments
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CONTINGENCY POLICY, Continued

BASIS, Continued

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

TARGET

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

FUNDING OF FUND

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

USE OF FUND

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

REPLENISHMENT OF FUND

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

Minimum/Maximum Range

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

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CONTINGENCY POLICY, Continued

REPLENISHMENT OF FUND, Continued

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

ANNUAL STATUS REPORTING AND PERIODIC REVIEW

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

Lane Council of Governments
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INDIRECT – OVERHEAD CHARGES

FTE	17.86	13.64	12.65	12.69	11.05
	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Adopted	FY17 Proposed
Resources:					
Support Services	\$ 3,350,634	\$ 2,857,016	\$ 2,857,959	\$ 2,831,855	\$ 2,237,032
Overhead balancing adjustment	\$ -	\$ 141,481 (a)	\$ -	\$ -	\$ -
Administrative fees	\$ 11,716	\$ 5,200	\$ -	\$ -	\$ -
Total Resources	<u>\$ 3,362,350</u>	<u>\$ 3,003,697</u>	<u>\$ 2,857,959</u>	<u>\$ 2,831,855</u>	<u>\$ 2,237,032</u>
Requirements:					
Personal services	\$ 1,923,234	\$ 1,395,236	\$ 1,416,289	\$ 1,495,107	\$ 1,296,871
Materials and services	\$ 1,439,116	\$ 1,608,461	\$ 1,441,670	\$ 1,336,748	\$ 940,161
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Requirements	<u>\$ 3,362,350</u>	<u>\$ 3,003,697</u>	<u>\$ 2,857,959</u>	<u>\$ 2,831,855</u>	<u>\$ 2,237,032 (b)</u>
Annual reduction in overhead		\$ (358,653)	\$ (145,738)	\$ (26,104)	\$ (594,823)

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

Over the past five fiscal years - since FY12 - LCOG has been restructuring and reorganizing to maximize services to members. This effort has resulted in a cumulative reduction in overhead costs incurred by the Indirect Fund totaling \$1,125,318 since FY13.

- (a) Amount of shortfall experienced in the fund (under-recovery of indirect costs). Support provided by LCOG Operating Fund (repaid in FY16).
- (b) FY15 and FY16 included expenses related to the purchase, installation and conversion of LCOG financial, payroll, human resources, and project accounting systems. Conversion was completed on 7/1/16 and as a result, \$250,000 in one-time expenses are removed in FY17. In addition, LCOG plans to convert 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, position dedicated to provide fiscal support for Government Services has been reassigned to that division; also administrative personal services costs have declined due to replacing vacant positions at a lower cost.

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INDIRECT COST ALLOCATION PLAN

As part of the annual budget process, LCOG develops an Indirect Cost Allocation Plan (ICAP) for the fiscal year. LCOG finalizes the ICAP and receives Board approval on or around June 30 of each year for the following fiscal year (for example, June 30, 2016, for FY17). The final approved ICAP is submitted for review to ODOT, our identified federal cognizant agency, for official approval of the plan.

I. INTRODUCTION

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

Purpose and Scope

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

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

Definitions

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

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INDIRECT COST ALLOCATION PLAN, Continued

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-A-87.
- Overhead Pool: The summation of all overhead expenses LCOG charged during the accounting period, less any overhead credits.

II. METHODOLOGY/PROCEDURE

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

This plan references the services provided by each operating department/division within LCOG. Agency Administration services (for example central reception, 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.

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INDIRECT COST ALLOCATION PLAN, Continued

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, FY16 would include the FY14 overhead actual under collection of revenues or expenditure overages identified at June 30, 2014).
- G. Overhead expenses are first allocated between central services that benefit the agency overall and central services that can be directly attributed to supporting direct service areas.

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

The second step in the allocation process for central services personnel costs is to allocate that portion of costs - agency wide central services personnel costs. The measurements used in step two are based on specific measurements that correlate to the driver of the positions service basis (for example, personal computers (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, depreciation expense is a central services cost and it is allocated to the direct service areas based on the percent of space occupied by the service area; postage is based on past utilization which is expressed as a percentage of postage consumed by service location over the past closed fiscal year). The resulting quotient for each materials and services line item is allocated to the direct service area benefiting from the central services support to arrive at the total materials and services costs charged to each direct service area.

- H. The overhead cost is the sum of the total personnel services costs allocated to service areas and the total materials and supplies costs allocated to service areas. The sum totals the LCOG Indirect/Overhead dollar amount allocated to each service direct service area.

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INDIRECT COST ALLOCATION PLAN, Continued

II. METHODOLOGY/PROCEDURE, Continued

- 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 cost allocation plan. 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:

- 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. Government Services Division provides the following services:

- Government Administration
- Planning and Transportation
 - Planning
 - GIS
 - Grant writing
 - Transportation

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). The Senior and Disability Services division provides the following services:

- S&DS Administration
- Senior Meals
- Long Term Care
- Program Development
- Contract Management

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INDIRECT COST ALLOCATION PLAN, Continued

III. SERVICES/PROGRAMS, Continued

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
Building Management
Economic Development
Minutes Recorder

Technology/Communication Services

Technology/Communication services are located at 825 E. 8th Avenue, Eugene, Oregon and provides the following technology services:

Metro Television
Telecommunications Management
Telecommunications Operations
Telecommunications Projects

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 (FY14 through FY17). 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 13/14	Government Services	46.9270%	Fixed-carry forward
	Senior & Disability Services	14.8110%	Fixed-carry forward
	Technology/Communications	38.3890%	Fixed-carry forward
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

*FY16/17 rates are preliminary rates and are not final until the budget is approved by LCOG Board (June, 2016) and the cost plan is approved by our federal cognizant agency.

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PERSONAL SERVICES EXPENDITURE BUDGET – DETAIL

<u>Division</u>	<u>FTE</u>	<u>Salary/Wages Compensation</u>	<u>Fringe Benefits</u>	=	<u>Total</u>
Administration	12.59	\$ 997,684	\$ 598,123	=	\$ 1,595,807
Government Services	24.79	\$ 1,707,289	\$ 969,574	=	\$ 2,676,863
Senior and Disability Services	159.54	\$ 8,283,515	\$ 5,524,700	=	\$ 13,808,215
Business Services	<u>1.50</u>	<u>\$ 131,262</u>	<u>\$ 92,904</u>	=	<u>\$ 224,166</u>
Total	<u>198.42</u>	<u>\$ 11,119,750</u>	<u>\$ 7,185,301</u>	=	<u>\$ 18,305,051</u>

Lane Council of Governments

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FTE BY FUND – FY13 – FY17

Reporting Fund/Service/Managerial Fund Name	FY13 Adopted	FY14 Adopted	FY15 Adopted	FY16 Adopted	FY17 Proposed
General Fund					
Administrative Services					
TCOG Operating	0.75	0.75	0.75	0.83	1.54
Indirect	17.86	11.72	12.65	12.69	11.05
Total FTE	18.61	12.47	13.40	13.52	12.59
Special Revenue Funds					
Government Services - Planning and Transportation					
Closed/Inactive Funds	1.59	2.54	0.83	0.00	0.00
Community Safety	1.38	0.61	0.81	1.18	1.16
Economic Development	0.21	0.13	0.13	0.13	0.00
General Planning	0.16	2.50	0.68	1.84	1.24
GISCPA	4.67	3.14	4.79	3.43	3.48
GIS - Other	2.39	1.57	1.77	2.34	2.40
Government Services - Administration	0.00	7.66	4.36	4.32	4.40
Hearings and Land Use Law	0.42	0.66	0.27	0.51	0.35
Metro TV	0.00	0.00	0.00	0.00	2.00 *
Publications and Information	0.21	0.17	0.16	0.08	0.05
Natural Resource Planning	1.64	1.31	0.82	0.66	1.05
Oregon Emergency Management and State Police	0.69	0.55	0.69	0.49	0.35
Regional Planning	0.22	0.09	0.24	0.26	0.44
RTS - Other	0.37	0.58	0.17	0.13	0.35
Tax Collections	0.04	0.02	0.03	0.11	0.02
Transportation Operations	7.53	4.74	4.96	4.18	4.09
Transportation Projects	0.74	0.88	0.68	0.43	0.59
Transportation Services Administration	0.00	0.00	0.00	0.00	0.43
Urban and Regional Planning	1.66	1.31	0.95	0.73	0.19
Total FTE	23.92	28.46	22.34	20.82	22.59
Government Services - Telecommunications					
Metro TV	1.75	1.53	1.26	1.25	0.00
Public Agency Network	0.00	0.00	0.42	0.13	0.13
Telecommunications Management	0.19	0.09	2.92	2.84	1.90
Telecommunications Operations	0.00	0.00	0.00	0.00	0.10
Willamette Internet Exchange	0.00	0.00	0.00	0.00	0.07
Total FTE	1.94	1.62	4.60	4.22	2.20
Senior and Disability Services					
Aging and Disability Resources Center	0.13	0.38	3.79	4.01	1.92
Community Programs	2.73	2.75	3.32	4.07	4.73
Florence Transportation Donation	0.00	0.00	0.08	0.08	0.00
Senior & Disability Services - Administration	0.00	0.35	20.22	21.42	19.32 **
Senior Connections	7.29	7.61	7.04	7.84	8.94
Senior Meals	6.53	6.04	6.75	8.02	9.05
Title III - Area Plan Administration	1.66	1.46	0.00	0.00	0.00
Title III - Oregon Project Independence	1.58	0.21	3.47	5.00	2.50
Title III - D	0.23	0.21	0.30	0.00	0.00
Title III - VII	0.00	0.02	0.00	0.00	0.00
Title XIX - Type B	104.68	103.42	100.32	101.46	113.08
Total FTE	124.83	122.45	145.29	151.90	159.54
Business Services					
Closed/Inactive Funds	0.20	0.13	0.05	0.00	0.00
Business Services - Administration	0.00	0.00	0.33	0.32	0.25
Economic Development	0.00	0.00	0.00	0.00	0.12
Loans: Economic Development Agency	0.19	0.21	0.16	0.16	0.14
Loans: Economic Development Agency #2	0.00	0.00	0.00	0.08	0.14
Loans: Other Packaging	0.14	0.13	0.07	0.06	0.17
Loans: Intermediary Relending Program/RBDF	0.45	0.61	0.29	0.28	0.37
Loans: Rural Business Enterprise Grant/RBEG	0.02	0.00	0.01	0.01	0.00
Loans: Rural Investment Board/RIB	0.01	0.00	0.00	0.01	0.01
Loans: Small Business Administration - 504	0.77	1.03	0.50	0.48	0.16
Minutes Recording Services	0.14	0.09	0.10	0.10	0.10
Park Place Building	0.15	0.10	0.07	0.07	0.04
Total FTE	2.07	2.30	1.58	1.57	1.50
TOTAL BUDGETED FTE ++	171.37	167.30	187.21	192.02	198.42

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

** Corrected (reallocated) FTE from Title XIX - Type B to S&DS Administration

++numbers are rounded

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TEN YEAR HISTORY: BUDGETED REVENUES AND EXPENDITURES

Fiscal Year		Budgeted Revenues	Budgeted Expenditures	Net Budget	FTE
FY08	\$	35,143,502	\$ 28,343,907	\$ 6,799,595	170.39
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

This schedule excludes budgeted interfund 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.

Amounts are Adopted Budget value unless noted.

*FY17 is Proposed Budget.

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ACRONYMS

AAA	Area Agency on Aging
ACOE	Army Corps of Engineers
ADA	Americans with Disabilities Act
ADRC	Aging & Disability Resource Connection
AIRS	Area Information Records System
APS	Adult Protective Services
ARC	American Red Cross
BAT	Best Available Technology
BAT	Business Assistance Team
BIF	Business Investment Fund
BLM	Bureau of Land Management
BMP	Best Management Practices
BOR	Bureau of Reclamation
BSA	Business Services Administration
BTOP	Broadband Technologies Opportunities Program
CAA	Clean Air Act
CAC	Citizen Advisory Committee
CAD	Computer Aided Design
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CAP	Cost Allocation Plan
CIC	Citizen Involvement Committee
CCI	Council Committee on Infrastructure
CDBG	Community Development Block Grant
CDC	Community Development Corporation
CENS	Community Emergency Notification System
CLSP	Central Lane Scenario Planning
CMSC	Common Mapping Steering Committee
CMMP	Comprehensive Monitoring & Maintenance Program
COBRA	Consolidated Omnibus Budget Reconciliation Act
COG	Council of Governments
COLA	Cost of Living Adjustment
COO	Chief Operating Officer
CORPS	Army Corps of Engineers
CPA	Lane County Cooperative Project Agreement
CRA	Community Reinvestment Act
CRMP	Coordinated Resource Management Planning
CRS	Community Rating Service
CSWMP	Comprehensive Stormwater Management Program
CWA	Clean Water Act
CWEDD	Cascades West Economic Development District
CWMP	Comprehensive Wetland Mitigation Program
DAS	Department of Administrative Services
DBE	Disadvantaged Business Enterprises
DEQ	Department of Environmental Quality
DHS	Department of Human Services

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ACRONYMS, Continued

DLCD	Department of Land Conservation & Development
DMG	Dynamic Measurement Group
DMP	(Eugene Area wide) Drainage Master Plan
DOC	Department of Commerce
DOE	Department of Energy
DOGAMI	(Oregon) Department of Geology & Mineral Industries
DOJ	Department of Justice
DOR	Department of Revenue
DOT	Department of Transportation
DSL	Oregon Department of State Lands
DVA	Department of Veterans Affairs
EA	Employees Association
EDA	Economic Development Administration
EDAP	Economic Development Assistance Program (Lane Co.)
EDMS	Electronic Data Management System
EFA	Employer Funded Account
EFTPS	Electronic Federal Tax Payment System
EIS	Environmental Impact Statement
EML	Emergency Map Locator
EmX	Emerald Express
EPA	Environmental Protection Agency
EPUD	Emerald People's Utility District
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Units
ESRI	Environmental System Research Institute
EWEB	Eugene Water & Electric Board
FDIC	Federal Deposit Insurance Corporation
FEMA	Federal Emergency Management Agency
FFLC	Food for Lane County
FFY	Federal Fiscal Year
FHWA	Federal Highway Administration
FICA	Federal Insurance Contributions Act
FIRM	Flood Insurance Rate Map
FIS	Flood Insurance Studies
FSA	Flexible Spending Account
FTA	Federal Transit Administration
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GDS	Geographic Data System
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GISCPA	Geographic Information System Cooperative Project Agreement
GK	Gatekeeper
GS	Government Services

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ACRONYMS, Continued

GSA	Government Services Administration
HACSA	Housing and Community Services Agency
HDR	High Density Residential
HOV	High Occupancy Vehicle
HRA	Health Reimbursement Accounts
HUD	Housing & Urban Development
I&I	Inflow & Infiltration
ICAP	Indirect Cost Allocation Plan
ICMA-RC	International City/County Management Association-Retirement Corporation
IGA	Intergovernmental Agreement
IHS	Intergovernmental Human Services
IRP	Intermediary Relending Program
IS	Information Systems
ISTEA	Intermodal Surface Transportation Efficiency Act
ISTT	Information Systems Technical Team (PSCC)
JPCC	Joint Planning Commission Committee
LACT	Lane Area Commission on Transportation
LC	Lane County
LCC	Lane Community College
LCDC	Land Conservation & Development Commission
LCOG	Lane Council of Governments
LDR	Low Density Residential
LEC	Lane Economic Committee
LESD	Lane Education Service District
LGS	Local Government Services
LID	Local Improvement District
LIDAR	Light Detection and Ranging
LIEAP	Low Income Home Energy Assistance Program
LMI	Light Medium Industrial
LRAPA	Lane Regional Air Protection Agency
LSSC	Lane Senior Support Coalition
LTD	Lane Transit District
LTD	Long Term Disability
LUBA	Land Use Board of Appeals
LUG	Land Use Group
LUM	Land Use Management
MDR	Medium Density Residential
MEP	Maximum Extent Practicable
MH	Mental Health
MMP	Money Management Program
MOU	Memorandum of Understanding
MPC	Metropolitan Policy Committee
MPO	Metropolitan Planning Organization
MRC	Major Retail Commercial
MTIP	Metropolitan Transportation Improvement Program
MWMC	Metropolitan Wastewater Management Commission

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ACRONYMS, Continued

NAAQS	National Ambient Air Quality Standards
NARC	National Association of Regional Councils
NFIP	National Flood Insurance Program
NOAA	National Oceanic & Atmospheric Administration
NPDES	National Pollutant Discharge Elimination System
NPPC	Northwest Power Planning Council
NPS	National Park Service
NR	Natural Resources
NRCS	Natural Resources Conservation Service
NRDC	Natural Resources Defense Council
NRFP	Natural Resources Functional Plan
NRSS	Natural Resources Special Study
NSIP	Nutrition Services Incentive Program
NTIA	National Telecommunications & Information Administration
NURP	Nationwide Urban Runoff Program
NWSDS	Northwest Senior and Disability Services
O&M	Operations & Maintenance
OAA	Older Americans Act
OACWA	Oregon Association of Clean Water Agencies
OAR	Oregon Administrative Rules
OBDF	Oregon Business Development Fund
OCWCOG	Oregon Cascades West Council of Governments
OEDD	Oregon Economic Development Department
OEDP	Overall Economic Development Program
OEM&OSP	Oregon Emergency Management & Oregon State Police
ODF	Oregon Department of Forestry
ODFW	Oregon Department of Fish & Wildlife
ODOT	Oregon Department of Transportation
OHA	Oregon Health Authority
OMB	Office of Management and Budget
OMPOC	Oregon Metropolitan Planning Organization (MPO) Consortium
OMSI	Oregon Museum of Science & Industry
OPEU	Oregon Public Employees Union
OP	Options Counseling
OPI	Oregon Planning Institute
OPI	Oregon Project Independence
OPRD	Oregon Parks & Recreation Department
OPSRP	Oregon Public Service Retirement Plan
ORCA	Oregon Regional Councils Association
ORDC	Oregon Rural Development Council
ORI	Oregon Research Institute
ORS	Oregon Revised Statutes
ORTDC	Oregon Resource & Technology Development Corporation
OSGP	Oregon Savings Growth Plan
OSHD	Oregon State Health Division
OSU	Oregon State University

Lane Council of Governments
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ACRONYMS, Continued

OTA	Oregon Transit Association
OTC	Oregon Transportation Commission
OTTER	Oregon Tax Employer Reporting System
OWEB	Oregon Watershed Enhancement Board
PAF	Personnel Action Form
PAN	Public Agency Network
PCFCU	Pacific Cascade Federal Credit Union
PERS	Public Employees Retirement System
PFP	Public Facilities Plan
PL	Metropolitan Planning
PLUS	Programmer Library of User Subroutines
POD	Performance Optimized Data
PPB	Park Place Building
PSAP	Public Safety Answering Points
PSCC	Public Safety Coordination Council
PSCRBST	Puget Sound Cooperative River Basin Study Team
PUC	Public Utility Commission
QE	Qualified Entity
RARE	Resource Assistance for Rural Environments
RBDF	Rural Business Development Fund
RBEG	Rural Business Enterprise Grant
RC&D	Resource Conservation & Development
RCSC	Real Choices Systems Change
RDA	Recommended Daily Allowance
RDSS	Random Day Survey System
RECD	Rural Economic & Community Development (U.S.)
REG	Regional Executive Group
RFP	Request For Proposal
RFPD	Rural Fire Protection District
RG	Register Guard
RIB	Regional Investment Board
RIS	Regional Information System
RLF	Revolving Loan Fund
RLID	Regional Land Information Database
RRF	Resource Recovery Facility
RTOP	Regional Transportation Options Plan
RTS	Regional Technology Services
RTSP	Regional Transportation System Plan
S&DS	Senior & Disability Services
SBA	Small Business Administration
SBIC	Small Business Investment Corporation
SCORP	State Comprehensive Outdoor Recreation Plan
SCS	Soil Conservation Service
SDC	Systems Development Charge
SDS	Senior & Disability Services
SEIU	Service Employees International Union

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ACRONYMS, Continued

SIP	State Implementation Plan
SOV	Single Occupancy Vehicle
SRI	Scientific Resources, Inc.
SRO	Single Room Occupancy
SSC	State Service Center
STD	Short Term Disability
STF	Special Transportation Fund
STIP	State Transportation Improvement Plan
STP	Surface Transportation Program
SUB	Springfield Utility Board
SWCD	Soil & Water Conservation District
SWMG	Strategic Water Management Group
SWOT	Strengths, Weaknesses, Opportunities, Threats
SWPIC	Southern Willamette Private Industry Commission
SWRC	Southern Willamette Research Corridor
TA	Technical Assistance
TAC	Technical Advisory Committee
TAZ	Transportation Analysis Zone
TDM	Transportation Demand Management
TGM	Transportation & Growth Management
TIGER	Topologically Integrated Geographic Encoding & Referencing System
TIP	Transportation Improvement Program
TNC	The Nature Conservancy
TPC	Transportation Planning Committee
TRIP	Transportation Rule Implementation Project
TSI	Transportation System Improvement
TSP	Transportation System Plans
UF	United Front
UFP	Urban Facilities Plan
UGB	Urban Growth Boundary
UO	University of Oregon
UPWP	Unified Planning Work Program
USDA	US Department of Agriculture
USDOC	US Department of Commerce
USFS	US Forest Service
USF&WS	US Fish & Wildlife Service
USGS	US Geological Survey
UW	United Way
UTM	Universal Trans Mercator
VMT	Vehicle Miles Traveled
WAG	Wetlands Administrative Group
WCM	Waivered Case Management
WET	Wetland Evaluation Technique
WET	Wetlands Executive Team
WEP	West Eugene Parkway
WEWP	West Eugene Wetlands Plan

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ACRONYMS, Continued

WEWSAS	West Eugene Wetlands Special Area Study
WIX	Willamette Internet Exchange
WNF	Willamette National Forest
WRD	Water Resources Department
WREN	Willamette Resources and Educational Network
WRs	Water Rights