

FY16 ADOPTED BUDGET

FOR THE FISCAL YEAR JULY 1, 2015-JUNE 30, 2016



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

www.lcog.org



FY16 ADOPTED BUDGET
LANE COUNCIL OF GOVERNMENTS

859 Willamette Street, Suite 500

Eugene OR 97401

Brenda Wilson, Executive Director

PREPARED BY:
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FINANCE & BUDGET TEAM

Lane Council of Governments
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LANE COUNCIL OF GOVERNMENTS

FY16 ADOPTED BUDGET

READERS GUIDE

The Budget Document

The budget document represents the entire Lane Council of Governments (LCOG) budget. LCOG's budget is arranged in separate sections to provide an easier understanding of the budget document. They are:

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

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 **Introduction Section** provides the reader with a view of how LCOG is organized, financial highlights of the budget, a list of LCOG Budget Committee members, LCOG Executive Committee members and LCOG Board of Directors, and a list of scheduled meetings for the Budget Committee. What follows is a description of LCOG's Budget Process and Annual Budget Process and Timeline.

The **Financial Section** consists of 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 *Adopted Budget* of \$40,597,772 is the total budget for LCOG. Total FTE is proposed at 192.02.

The **Service View Section** details LCOG's services provided by each major work program area of LCOG operations: Administrative Services, Business Services, Government Services, and Senior and Disability Services. The service program view describes LCOG's budget that is specific to that service area (total program budget; total personal services budget; and FTE). Each individual program component of the service is described. This 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 components of the service area? What are the service goals and accomplishments?"

The **Supplemental Information** section tab provides additional reference information. For example, this section describes the assumptions used in preparing the FY16 budget, information about LCOG subfunds, FTEs by subfund, historical comparisons of budget and actual data, our long term debt and the proposed cost allocation plan. In addition, a list of acronyms used by LCOG and abbreviations used in the document and common for other governmental entities is provided.



EXECUTIVE DIRECTOR'S BUDGET MESSAGE

Members of the LCOG Budget Committee and Board of Directors:

I am pleased to submit the *FY16 Adopted Budget and Work Program (Proposed Budget)* of the Lane Council of Governments (LCOG) for the fiscal year that will begin July 1, 2015. The FY16 Adopted Budget totals \$40,597,772 which is \$2,151,229 more than the FY15 *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 demonstrates LCOG's effort to refocus the organization to reflect my vision for a more relevant, vibrant and sustainable organization. LCOG has and will continue to refine its organizational structure in FY16 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.

Although we are moving forward and making progress in meeting our goals, the coming year does present some continuing challenges. The LCOG FY16 Adopted Budget for the period July 1, 2015 to June 30, 2016, reflects the continuing fiscal challenges faced by many of our members and the state and federal government. Accordingly, LCOG will continue to be innovative in stabilizing our budget.

And while demand continues for LCOG services, challenging times in fact create more need for cost savings and efficiencies in how we deliver services. My goal for this coming year is to make sure LCOG does not lose momentum and is able to stay focused on finding ways to address the challenges ahead in a positive and productive manner.

SUMMARY OF THE BUDGET

The LCOG FY16 Adopted 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 FY16 is \$40,597,772. 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 initial action plan for the upcoming fiscal year.

The FY16 Adopted Budget reflects an increase of 5.6% or \$2,151,229 in revenues compared to the FY15 *Adopted Budget*. Approximately \$1,632,495, or 76% of the increase, is due to internal transactions (transfers in). The balance of \$518,734, or 24% of the increase, is all other sources. The increase in internal transactions is a result of service areas recovering costs within their subfunds. Services are now reporting and recovering their own internal administrative cost which is reflected in the increase in activity between funds – the transfers in and the transfers out activity. This change is part of the overall goal of increased accountability and transparency with our services. A result of this continuous improvement in accountability is LCOG overhead rates have declined for the fourth year in a row.

Below is a table comparing FY16 *Adopted Revenues* to FY15 *Adopted Revenues* by revenue type:

REVENUES	Federal/ State	Local	Member Dues	In-Kind	Transfers In	Beginning Fund Balance	Total Budget
FY16 Adopted	\$ 18,411,190	\$ 11,254,814	\$ 197,197	\$ 111,466	\$ 3,997,116	\$ 6,625,989	\$40,597,772
FY15 Adopted	<u>\$ 18,644,132</u>	<u>\$ 11,507,506</u>	<u>\$ 198,000</u>	<u>\$ 64,169</u>	<u>\$ 2,364,621</u>	<u>\$ 5,668,115</u>	<u>\$38,446,543</u>
Dollar Change	\$ (232,942)	\$ (252,692)	\$ (803)	\$ 47,297	\$ 1,632,495	\$ 957,874	\$ 2,151,229
Percent Change	-1.2%	-2.2%	-0.4%	73.7%	69.0%	16.9%	5.6%

FY16 Adopted Budget expenditures increase of 5.6% or \$2,151,229 is offset by the matching 5.6% increase in revenues noted above. The following table provides a comparison between FY16 Adopted Budget and FY15 *Adopted Budget* by expense type:

EXPENDITURES	Personal Services	Materials & Services Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY16 Adopted	\$ 17,700,406	\$ 8,150,625	\$ 3,715,592	\$ 764,596	\$ 3,997,116	\$ 6,269,437	\$40,597,772
FY15 Adopted	<u>\$ 16,478,531</u>	<u>\$ 8,127,324</u>	<u>\$ 2,491,526</u>	<u>\$ 963,446</u>	<u>\$ 2,364,621</u>	<u>\$ 8,021,095</u>	<u>\$38,446,543</u>
Dollar Change	\$ 1,221,875	\$ 23,301	\$ 1,224,066	\$ (198,850)	\$ 1,632,495	\$ (1,751,658)	\$ 2,151,229
Percent Change	7.4%	0.3%	49.1%	-20.6%	69.0%	-21.8%	5.6%

LCOG employs 192.02 FTE. LCOG has always adjusted the size of its professional staff to match the level of revenue it expects to receive. The FY16 Adopted Budget anticipates an overall net increase to LCOG's staff of 4.81 FTE over the FY15 *Adopted Budget* – from 187.21 to 192.02 FTE. (For detailed information on FTEs, see the *Supplemental* section of this document.)

As with any "labor-intensive" organization, costs directly bearing upon personnel have a substantial impact upon the overall budget and, ultimately, upon the agency's ability to carry out its mission. Personal Services costs reflect an increase of \$1,221,875 or 7.4% over the FY15 *Adopted Budget*. The increase in labor costs is the result of a medical insurance premium increase of 7.9% (effective 1/1/16) and a dental insurance increase of 10%. In terms of costs by division, Senior and Disability Services personal services costs are 73% - or \$12,976,403 - of LCOG's total personal services budget. As with the overall organization, costs for Senior and Disability Services increased due to insurance increases and an estimated \$400,670 in new personal services costs resulting from a FY15 salary survey agreed to in the Collective Bargaining Agreement. These cost increases are required for Senior and Disability Services to deliver mandated services (matched by federal and state revenues and local revenues).

The balance of the change in the FY16 *Proposed Budget* is a \$929,354 increase across all other categories: an increase of \$23,301 in materials and services; an increase of \$1,224,066 in services by others (\$830,714 is attributed to new business loans being made to local rural businesses in Lane County); a decrease of \$198,850 in debt service; a \$1,632,495 increase in transfers out (matched by an increase in transfers in); and a decrease in reserves of \$1,751,658 (this decrease is primarily due to having less estimated incomplete/unspent funds for projects at fiscal year-end compared to FY15 unspent funds/reserves). In terms of debt service change, as you may recall, in FY15 we finalized the sale of Schaefer's Building and the Business Loans program accelerated an early pay off of a USDA loan, resulting in an overall debt decline of \$198,850 annually.

I believe the FY16 *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. Despite difficult economic times, continuing financial sacrifice by staff, and limited resources, I expect LCOG to continue to make progress on a number of fronts in 2015-2016 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 support. I look forward to a productive year!

Sincerely,

A handwritten signature in dark ink, appearing to read "Brendalee S. Wilson", with a long horizontal line extending to the right.

Brendalee S. Wilson
Executive Director



What We Do

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

LCOG is one of the oldest councils in the nation. LCOG was first organized in 1945 under the name Central Lane County Planning Commission with only six members. It was reorganized in 1971 under an intergovernmental agreement pursuant to Oregon Revised Statutes 190.003 to 190.030 and the name was changed to Lane Council of Governments (LCOG). It does not act under the direction and control of any single governmental entity and has the following characteristics:

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

LCOG services are offered over four broad areas: Government Services (planning, transportation and telecommunications); Senior and Disability Services; Business Services; and Administration. LCOG employs over 200 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 - Member Governments

Bethel School District #52
City of Coburg
City of Cottage Grove
City of Creswell
City of Dunes City
City of Eugene
City of Florence
City of Junction City
City of Lowell
City of Oakridge

City of Springfield
City of Veneta
City of Westfir
Creswell School District #40
Emerald Peoples Utility District
Eugene School District #4J
Eugene Water & Electric Board
Fern Ridge Library District
Heceta Water District
Lane Community College
Lane County

Lane Education District
Lane Library District
Lane Transit District
McKenzie School District #68
Port of Siuslaw
River Road Park & Recreation District
Siuslaw Library District
Siuslaw Valley Fire District
South Lane School District #45J
Springfield School District #19
Western Lane Ambulance District
Willamalane Park & Recreation District

Organizational Units

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 and Senior and Disability Services are the divisional organizational units for LCOG.

As a result, the Financial section of this document presents fund statements based on the following organizational units:

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

The Service View section of this document presents these same organizational units based on work programs and services:

Administrative Services –	LCOG Board; Member Support Services; and Central Services;
Government Services –	Planning, Transportation and Telecommunications;
Senior & Disability Services –	Medicaid and Food Stamps – Title XIX; Older Americans Act, Other Grants and State Funding – Title III; and
Business Services -	Business Management, Business Loans, and Minutes Recorder.

FY16 Budget Highlights

The FY16 Adopted *Budget* is \$40,597,772 and 192.02 FTE. A table comparing the FY16 Adopted *Budget* to the FY15 *Adopted Budget* is on page 10 of this document. In addition two charts highlight the primary resources and requirements in the FY16 budget (pages 11 and 12).

The first chart details the composition of LCOG's FY16 revenues: For example, 73.1% of all revenues are from federal, state and local revenues: 45.4% of the revenues are from federal and state sources, and 27.7% are from local sources of revenue. The second chart details LCOG's FY16 expenditures. The primary operating costs – Personal Services and Materials and Services total 63.7% of the budget or \$25,851,031 of the \$40,597,772 total requirements; Debt Service is at \$764,596 or 1.9% of the total budget. The balance of the budget consists of Services by Other Organizations, Transfers Out and Reserves.

SCHEDULE OF LCOG BUDGET COMMITTEE MEETINGS

April 14, 2015	5:30 p.m.
May 12, 2015	5:30 p.m.

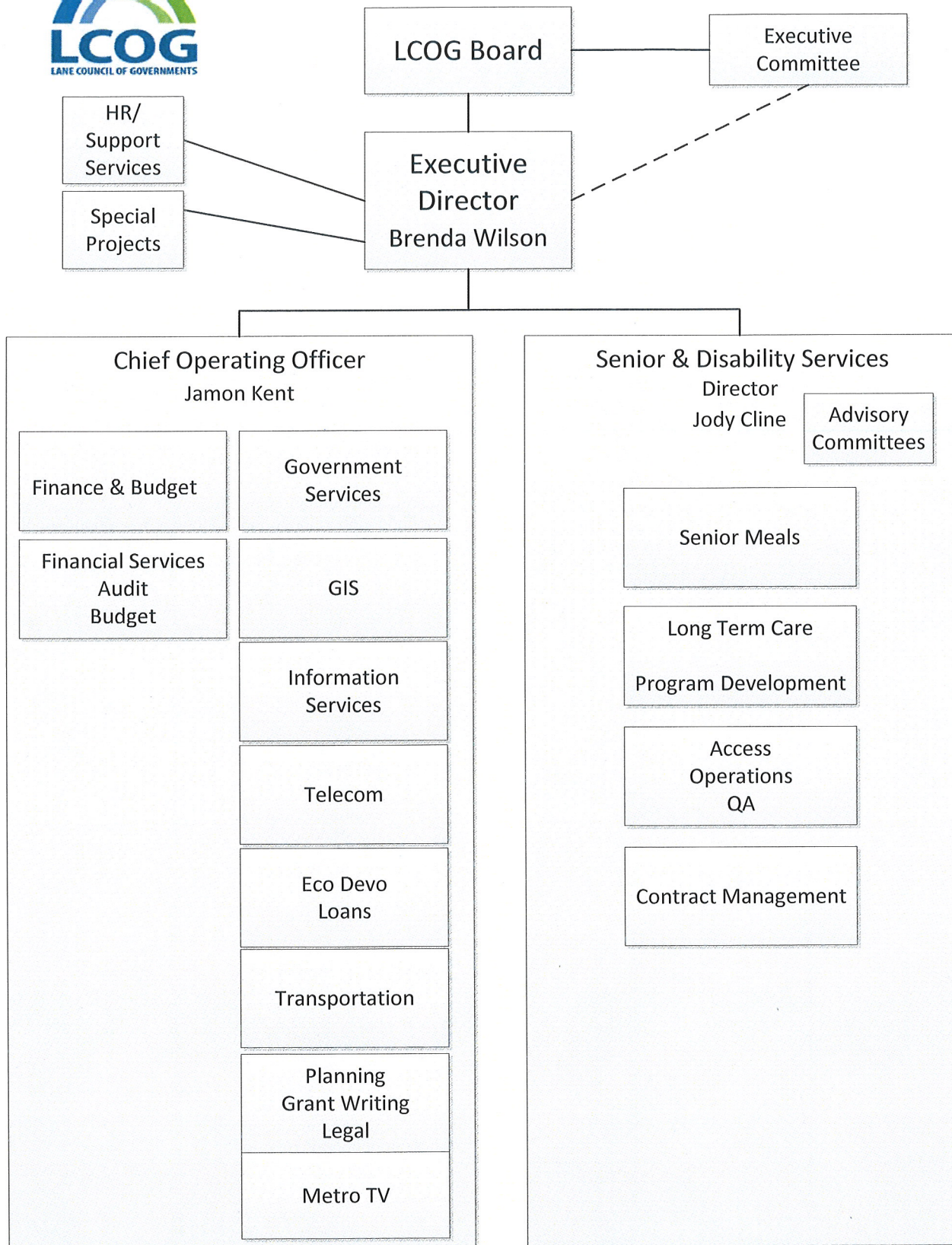
Meetings are held at Lane Council of Governments, 859 Willamette Street Suite 500, Eugene, OR 97401.

Contact Information:
Lane Council of Governments
(541) 682-4283
Email: jwooten@lcog.org

Introduction

LCOG FY16 BUDGET PROCESS: PROPOSED AND ANNUAL BUDGET PROCESS

11/18/14	Executive Committee establishes FY16 budget assumptions Executive Committee Reviews FY16 Proposed dues rates
12/18/14	Board adopts FY16 Budget Process and Assumptions Board approves FY16 Member Dues Rates based on proposed schedule
3/19/15	Executive Committee appoints Budget Committee
4/14/15	FY16 Proposed Budget mailed to Budget Committee/Executive Committee
5/12/15	Budget Committee reviews and approves FY16 Proposed Budget
6/25/15	Public Hearing on Budget; Adoption of FY16 Proposed Budget by Board



LANE COUNCIL OF GOVERNMENTS - BOARD OF DIRECTOR FY16 BUDGET

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

Bethel School District 52
Rich Cunningham

Fern Ridge Library District
Steve Recca (*)

City of Coburg
Mayor Jae Pudewell

Heceta Water District
Debby Todd

City of Cottage Grove
Mayor Tom Munroe

Lane Community College
Matt Keating (#)

City of Creswell
Councilor Adam Pelatt (#)

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

City of Dunes City
Mayor Rebecca Ruede

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

City of Eugene
Councilor Chris Pryor

Lane Library District
Vacant

City of Florence
Mayor Joe Henry

McKenzie School District 68
Vacant

City of Junction City
Mayor Mike Cahill

Port of Siuslaw
Vacant

City of Lowell
Mayor Don Bennett

River Road Park & Recreation District
Wayne Helikson

City of Oakridge
Councilor Jim Coey (#)

Siuslaw Library District
Susy Lacer (#)

City of Springfield
Councilor Marilee Woodrow (#)

Siuslaw Valley Fire & Rescue District
Jim Langborg

City of Veneta
Mayor Sandra Larson

South Lane School District 45J
Alan Baas

City of Westfir
Vacant

Springfield School District 19
Al King

Creswell School District 40
Mike Anderson

Western Lane Ambulance District
Bob Sneddon

Emerald Peoples Utility District
Penny Jordan

Willamalane Park & Recreation District
Greg James (#)

Eugene School District 4J
Mary Walston

Non-Voting Member: Lane Transit District
Carl Yeh

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

Non-Board Members of the Budget Committee:
Vickie Kennedy (Board Alternate)
Mike Galvin
Ric Ingham

LANE COUNCIL OF GOVERNMENTS
FY16 ADOPTED BUDGET COMPARISON TO FY15 ADOPTED BUDGET
ALL ORGANIZATIONAL UNITS
RESOURCES AND REQUIREMENTS

	FY16 Adopted	FY15 Adopted	Difference
Resources:			
Federal and state	\$ 18,411,190	\$ 18,644,132	\$ (232,942)
Local sources	\$ 11,254,814	\$ 11,507,506	\$ (252,692)
In-kind services	\$ 111,466	\$ 64,169	\$ 47,297
Member dues	\$ 197,197	\$ 198,000	\$ (803)
Transfers In	\$ 3,997,116	\$ 2,364,621	\$ 1,632,495
Beginning reserves	\$ 6,625,989	\$ 5,668,115	\$ 957,874
	<u>\$ 40,597,772</u>	<u>\$ 38,446,543</u>	<u>\$ 2,151,229</u>
Total Resources	<u>\$ 40,597,772</u>	<u>\$ 38,446,543</u>	<u>\$ 2,151,229</u>
Requirements:			
Personal services**	\$ 17,700,406	\$ 16,478,531	\$ 1,221,875
Materials and services**	\$ 8,150,625	\$ 8,112,088	\$ 38,537
Capital outlay	\$ -	\$ 15,236	\$ (15,236)
Services-Other Organizations-Loans Made	\$ 1,030,714	\$ 200,000	\$ 830,714
Services-Other Organizations-Non Loans	\$ 2,684,878	\$ 2,291,526	\$ 393,352
Debt Service	\$ 764,596	\$ 963,446	\$ (198,850)
Transfers Out	\$ 3,997,116	\$ 2,364,621	\$ 1,632,495
Reserves	\$ 6,269,437	\$ 8,021,095	\$ (1,751,658)
	<u>\$ 40,597,772</u>	<u>\$ 38,446,543</u>	<u>\$ 2,151,229</u>
Total Requirements	<u>\$ 40,597,772</u>	<u>\$ 38,446,543</u>	<u>\$ 2,151,229</u>

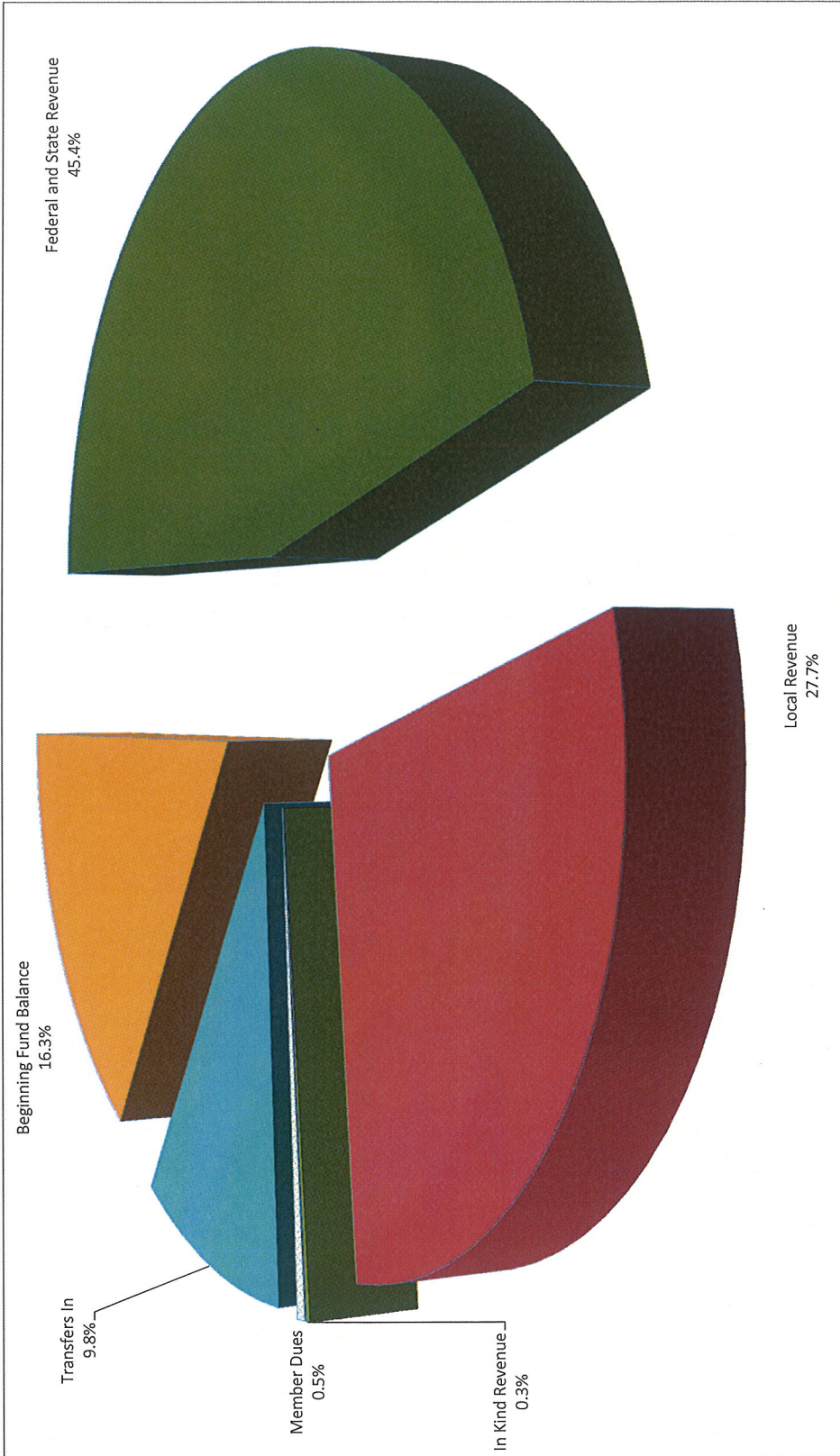
FTE	192.02	187.21	4.81
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This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) **

Indirect recovery (Revenue)	\$2,831,855	\$2,857,959
Indirect costs (Expenditures)	<u>\$2,831,855</u>	<u>\$2,857,959</u>
Total	\$0	\$0

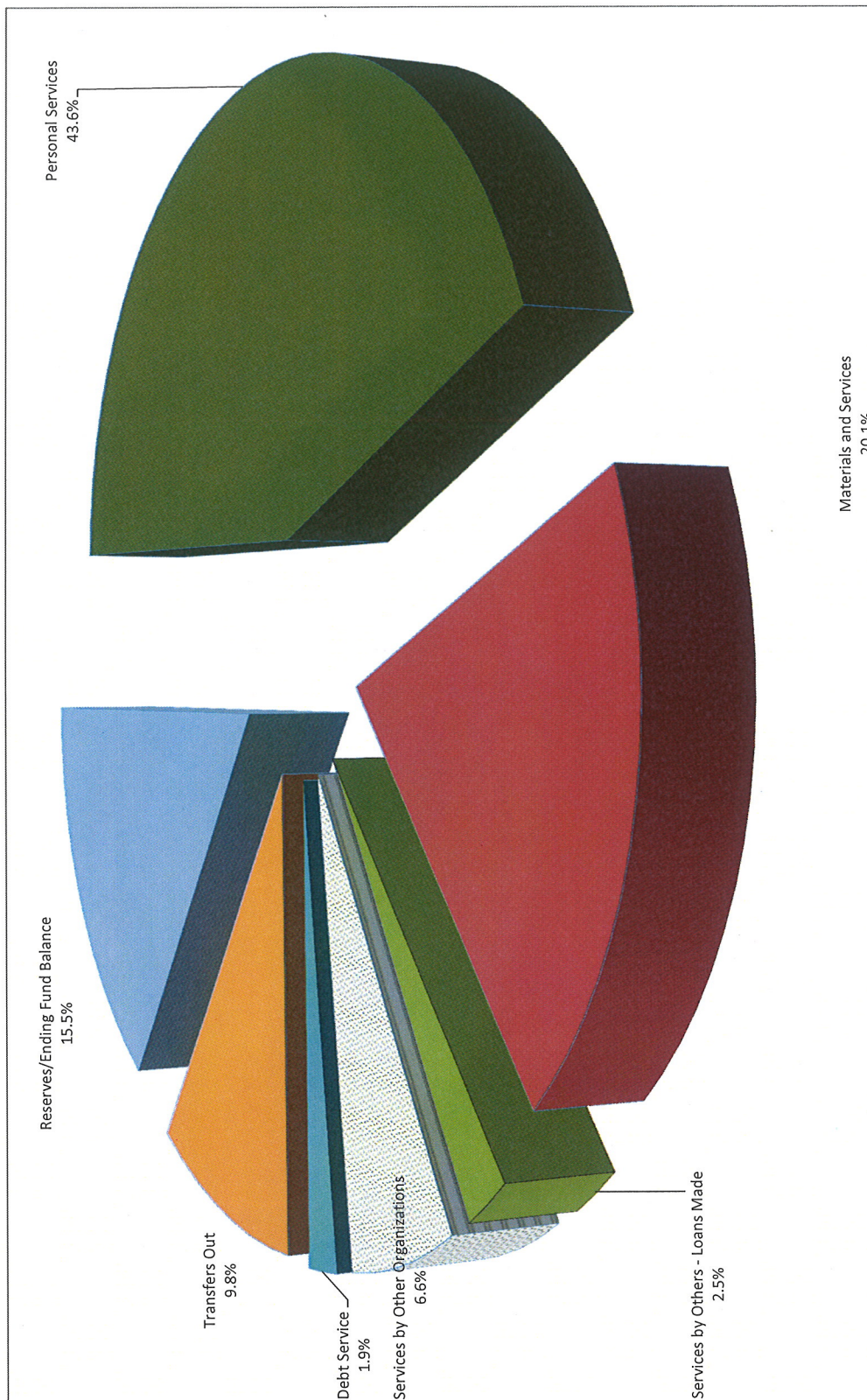
** Indirect expenses also appear as internal support services charges in the receiving subfund. For accuracy we are reporting expenses based on the origin of those charges (Personal Services and Materials and Services).

LANE COUNCIL OF GOVERNMENTS
FY16 BUDGET
CHART: RESOURCES



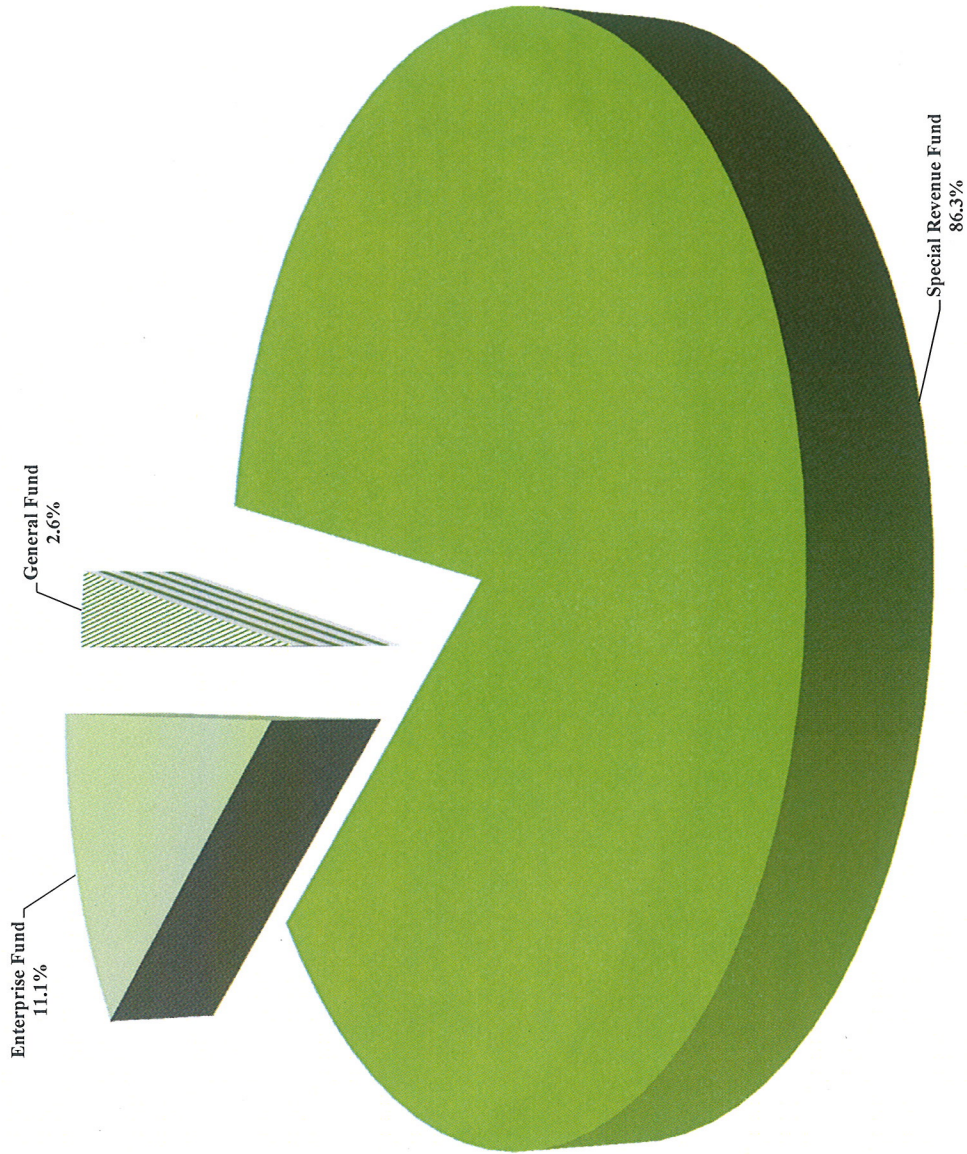
FY16 Resources	
Federal and state	\$ 18,411,190
Local sources	\$ 11,254,814
In-kind services	\$ 111,466
Member dues	\$ 197,197
Transfers In	\$ 3,997,116
Beginning fund balance	\$ 6,625,989
Total	\$ 40,597,772

LANE COUNCIL OF GOVERNMENTS
FY16 BUDGET
CHART: REQUIREMENTS



FY16 Requirements	
Personal Services	\$ 17,700,406
Materials and Services	\$ 8,150,625
Services by Others - Loans Made	\$ 1,030,714
Services by Other Organizations	\$ 2,684,878
Debt Service	\$ 764,596
Transfers Out	\$ 3,997,116
Reserves/Ending Fund Balance	\$ 6,269,437
Total	\$ 40,597,772

**FY16 BUDGET
TOTAL BY FUND***

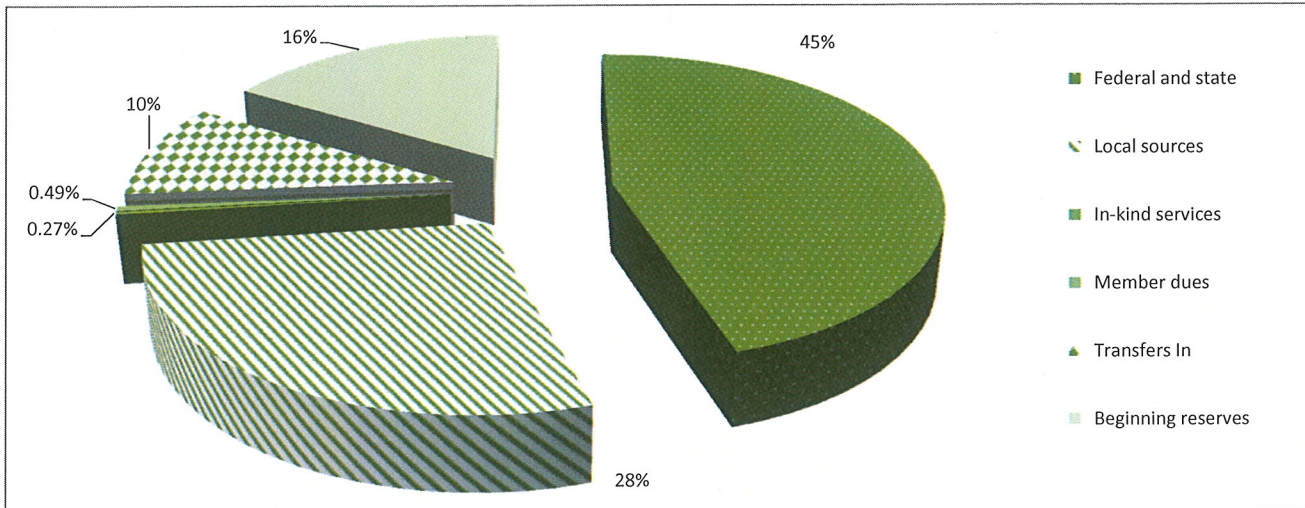


* Total Budget is Gross Requirements less Internal Charges

General Fund	\$	1,059,138
Special Revenue Fund	\$	34,978,939
Enterprise Fund	\$	4,559,695
Total	\$	40,597,772

**LANE COUNCIL OF GOVERNMENTS
FY16 BUDGET**

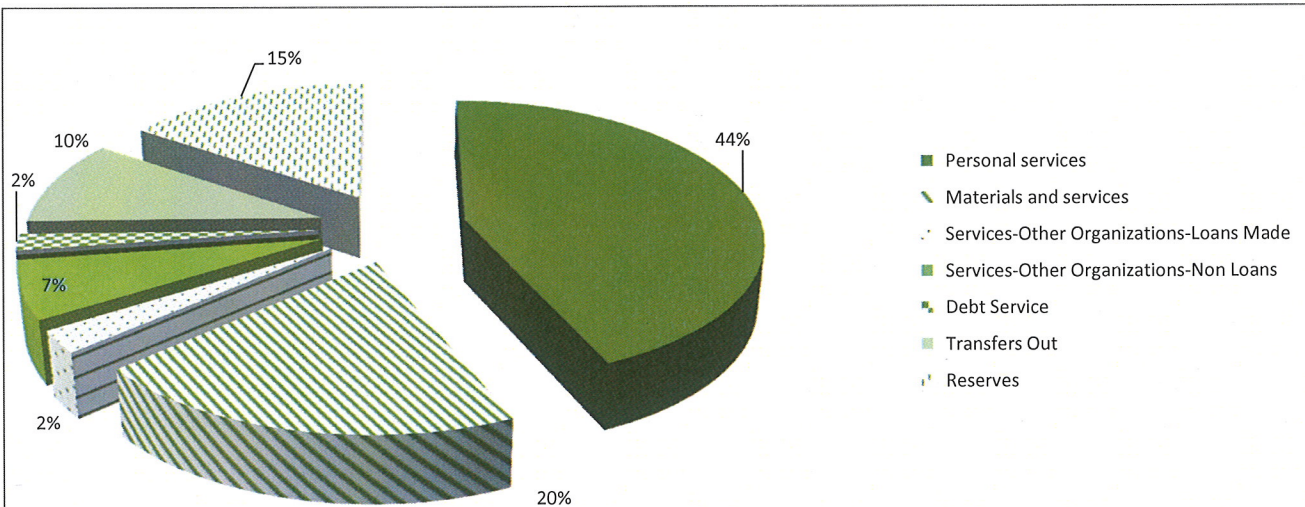
RESOURCES



Detail to Resources:

Federal and state	\$	18,411,190	45%
Local sources	\$	11,254,814	28%
In-kind services	\$	111,466	0.27%
Member dues	\$	197,197	0.49%
Transfers In	\$	3,997,116	10%
Beginning reserves	\$	6,625,989	16%
	\$	40,597,772	100%

REQUIREMENTS



Detail to Requirements:

Personal services	\$	17,700,406	44%
Materials and services	\$	8,150,625	20%
Services-Other Organizations-Loans Made	\$	1,030,714	3%
Services-Other Organizations-Non Loans	\$	2,684,878	7%
Debt Service	\$	764,596	2%
Transfers Out	\$	3,997,116	10%
Reserves	\$	6,269,437	15%
	\$	40,597,772	100%

**LANE COUNCIL OF GOVERNMENTS
ALL ORGANIZATIONAL UNITS
RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL**

FTE	171.56	171.38	176.71	187.21	192.02
	FY12	FY13	FY14	FY15	FY16
	Actual	Actual	Actual	Adopted	Adopted
Resources:					
Federal and state	\$ 18,968,748	\$ 17,378,504	\$ 16,586,243	\$ 18,644,132	\$ 18,411,190
Local sources	\$ 8,969,791	\$ 7,998,516	\$ 9,474,091	\$ 11,507,506	\$ 11,254,814
In-kind services	\$ 264,543	\$ 255,481	\$ 108,188	\$ 64,169	\$ 111,466
Member dues	\$ 233,848	\$ 195,879	\$ 196,361	\$ 198,000	\$ 197,197
Transfers In	\$ 2,420,545	\$ 2,647,948	\$ 3,169,115	\$ 2,376,621	\$ 3,997,116
Beginning reserves/fund balance	\$ 7,080,778	\$ 5,411,676	\$ 5,249,766	\$ 5,668,115	\$ 6,625,989
Total Resources	\$ 37,938,253	\$ 33,888,004	\$ 34,783,764	\$ 38,458,543	\$ 40,597,772
Requirements:					
Personal services**	\$ 15,044,174	\$ 14,428,282	\$ 15,014,901	\$ 16,478,531	\$ 17,700,406
Materials and services**	\$ 9,912,435 *	\$ 7,750,198	\$ 6,026,218	\$ 8,124,088	\$ 8,150,625
Capital outlay	\$ 915,789	\$ 74,138	\$ 41,321	\$ 15,236	\$ -
Services-Other Organizations-Loans Made	\$ 750,000	\$ 790,000	\$ 203,000	\$ 200,000	\$ 1,030,714
Services-Other Organizations-Non Loans	\$ 1,923,393	\$ 1,829,230	\$ 1,530,632	\$ 2,291,526	\$ 2,684,878
Debt Service	\$ 1,134,143	\$ 1,118,441	\$ 2,165,232	\$ 963,446	\$ 764,596
Transfers Out	\$ 2,420,545	\$ 2,647,948	\$ 3,169,116	\$ 2,364,621	\$ 3,997,116 (a)
Ending reserves/fund balance	\$ 5,837,774	\$ 5,249,767	\$ 6,633,344	\$ 8,021,095	\$ 6,269,437
Total Requirements	\$ 37,938,253	\$ 33,888,004	\$ 34,783,764	\$ 38,458,543	\$ 40,597,772
This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) **					
Indirect recovery (Revenue)	\$3,928,082	\$3,362,350	\$3,003,697	\$ 2,857,959	\$ 2,831,855
Indirect costs (Expenditures)	\$3,928,082 *	\$3,362,350	\$3,003,697	\$ 2,857,959	\$ 2,831,855
Total	\$0	\$0	\$0	\$0	\$0

* a variance of \$264,490 is noted in actual overhead versus amount reported. Adjustment made in Materials and services.

** 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. (See Indirect statement in the Supplemental section of this document for more detail).

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 audit which is later than budget approval for the new fiscal year).

(a) Transfers in and Transfers out net to zero, however, the activity has increased from FY15 adopted; this is primarily due to the direct services reporting and recovering that division's administration costs. See Senior & Disability Services and Government Services statements for details.

**LANE COUNCIL OF GOVERNMENTS
GENERAL FUND SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL**

FTE	22.20	18.61	14.68	13.40	13.52	
	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted	
Resources:						
Member dues	\$ 233,848	\$ 195,879	\$ 196,361	\$ 198,000	\$ 197,197	(b)
Local sources:						
Rental revenues - Springfield Building	\$ -	\$ 100,760	\$ 100,760	\$ 100,760	\$ 100,760	
Repayment of FY12 Loan to PPB	\$ -	\$ -	\$ 85,489	\$ 42,744	\$ 42,745	
Other local sources	\$ 114,136	\$ 80,459	\$ 459,786	\$ 367,412	\$ 8,372	
Overhead carryforward adjustment	\$ 110,609 (c)	\$ 129,861 (c)	\$ 267,128 (c)	\$ -	\$ 141,481 (c)	
Transfers In - Member Support Services	\$ -	\$ -	\$ 17,281	\$ 12,000	\$ 16,000	
Transfers In - from Direct subfunds	\$ 213,252	\$ 273,177	\$ 40,798	\$ 59,343	\$ 34,145	
Beginning reserves	\$ 941,310	\$ (189,153)	\$ 227,322	\$ 332,784	\$ 518,438	
Total Resources	<u>\$ 1,613,155</u>	<u>\$ 590,982</u>	<u>\$ 1,394,925</u>	<u>\$ 1,113,043</u>	<u>\$ 1,059,138</u>	
Requirements:						
Personal services: LCOG Board	\$ 62,776	\$ 167,350	\$ 176,804	\$ 153,141	\$ 167,328	
Personal Services - Member Support Service	\$ -	\$ -	\$ 6,317	\$ -	\$ -	
Support services	\$ 64,671	\$ (41,287)	\$ -	\$ -	\$ -	
Overhead support - Indirect subfund	\$ 267,128 (d)	\$ -	\$ 141,481 (d)	\$ -	\$ -	
Leave expense	\$ -	\$ (110,406)	\$ -	\$ -	\$ -	
Materials and services: LCOG Board	\$ 69,370	\$ 14,937	\$ 19,123	\$ 29,259	\$ 56,485	
Materials and services: ORCA/Member Svs	\$ -	\$ -	\$ 22,964	\$ 12,000	\$ 14,901	
Capital outlay	\$ 427,325 (a)	\$ -	\$ -	\$ -	\$ -	
Debt service	\$ 231,116	\$ 100,760	\$ 100,760	\$ 100,760	\$ 100,760	
Transfers Out - to Member Support Services	\$ -	\$ -	\$ 9,281	\$ 12,000	\$ 16,000	
Transfers Out - to Direct subfunds	\$ 253,630	\$ 232,305	\$ 526,159	\$ 100,000	\$ 138,057	
Ending Reserves	\$ 237,139	\$ 227,323	\$ 392,036	\$ 705,883	\$ 565,607	
Total Requirements	<u>\$ 1,613,155</u>	<u>\$ 590,982</u>	<u>\$ 1,394,925</u>	<u>\$ 1,113,043</u>	<u>\$ 1,059,138</u>	

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

- (a) This includes \$418,000 loan to Park Place Building for tenant improvements (DMG/third floor PPB); 10 year loan (to FY22).
- (b) A new fee structure was established for FY16 budget; the estimate will be updated once actual membership levels are known. Amount here is based on a flat level approximating FY14 actual and FY15 Revised estimates.
- (c) This is the recovery of prior years support provided Indirect subfund for funding shortfall. See (d).
- (d) This is the loss in the Indirect subfund that LCOG Board funded. See Supplemental Section for more information on indirect charges. The amount is noted here to document the level of support provided. Funds are recovered. See (c).

**LANE COUNCIL OF GOVERNMENTS
GENERAL FUND DETAIL - LCOG BOARD
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL**

FTE	0.41	0.75	1.04	^	0.75	0.83
	FY12 Actual	FY13 Actual	FY14 Actual		FY15 Adopted	FY16 Adopted
Resources:						
Member dues	\$ 233,848	\$ 195,879	\$ 196,361		\$ 198,000	\$ 197,197 (a)
Rental revenues - Springfield Building	\$ -	\$ 100,760	\$ 100,760		\$ 100,760	\$ 100,760
Local sources:						
Overhead carryforward	\$ 110,609 (b)	\$ 129,861 (b)	\$ 267,128 (b)		\$ -	\$ 141,481 (b)
Park Place repayment of Loan	\$ -	\$ -	\$ 85,489		\$ 42,745	\$ 42,745 (d)
Other local sources	\$ 114,136	\$ 80,459	\$ 447,786		\$ 367,412	\$ 8,372
Transfers In - from Direct subfunds	\$ 213,252 #	\$ 273,177	\$ 40,798		\$ 59,343	\$ 34,145
Beginning reserves	\$ 941,310	\$ (189,153)	\$ 227,322		\$ 332,784	\$ 518,438
Total Resources	<u>\$ 1,613,155</u>	<u>\$ 590,982</u>	<u>\$ 1,365,644</u>		<u>\$ 1,101,043</u>	<u>\$ 1,043,138</u>
Requirements:						
Personal services - LCOG Board	\$ 62,776	\$ 167,350	\$ 176,804		\$ 153,141	\$ 167,328
Support services	\$ 64,671	\$ (41,287)	\$ -		\$ -	\$ -
Overhead Support to Indirect	\$ 267,128 (c)	\$ -	\$ 141,481 (c)		\$ -	\$ -
Leave expense	\$ -	\$ (110,406)	\$ -		\$ -	\$ -
Materials and services	\$ 69,370	\$ 14,937	\$ 19,123		\$ 29,259	\$ 56,485
Capital outlay	\$ 427,325	\$ -	\$ -		\$ -	\$ -
Debt service	\$ 231,116	\$ 100,760	\$ 100,760		\$ 100,760	\$ 100,760
Transfers Out - to Member Support	\$ -	\$ -	\$ 9,281		\$ 12,000	\$ 16,000
Transfers Out - to Direct subfunds	\$ 253,630	\$ 232,305	\$ 526,159		\$ 100,000	\$ 136,958
Ending Reserves	\$ 237,139	\$ 227,322	\$ 392,036		\$ 705,883	\$ 565,607
Total Requirements	<u>\$ 1,613,155</u>	<u>\$ 590,982</u>	<u>\$ 1,365,644</u>		<u>\$ 1,101,043</u>	<u>\$ 1,043,138</u>

This schedule does not include indirect support services costs; see Supplemental section of this document for a history of those values.

^ 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.

- (a) A new fee structure was established for FY16 budget; the estimate will be updated once actual membership levels are known. Amount here is based on a flat level approximating FY14 actual and FY15 Revised Budget.
- (b) This is the recovery of prior years support provided Indirect subfund for funding shortfall. See (c).
- (c) This is the loss in the Indirect subfund that LCOG Board was required to cover. See Supplemental section of this document for more details regarding Indirect subfund support. Per cost allocation plan carryforward, support provided is recoverable in the second fiscal year post provided support (for example, FY12 support is recovered in FY14; FY14 support is recovered in FY16). If no support required, value would be a \$0 budget.
- (d) Debt repayment for tenant DMG improvements to Park Place Building (Park Place Building rental income is source of payment). Loan is a 10 year loan ending 8/2021 (FY22).

**LANE COUNCIL OF GOVERNMENTS
GENERAL FUND DETAIL - MEMBER SUPPORT SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL**

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Adopted</u>	<u>FY16 Adopted</u>
Resources:					
Local sources (ORCA/Agencies)	\$ -	\$ -	\$ 12,000 (x)	\$ -	\$ -
Transfer in - to ORCA (LCOG)	\$ -	\$ -	\$ 8,000 (z)	\$ -	\$ -
Transfer in - Member Services	\$ -	\$ -	\$ 9,281 (a)	\$ 12,000 (a)	\$ 16,000 (a)
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,281</u>	<u>\$ 12,000</u>	<u>\$ 16,000</u>
Requirements:					
Personal Services - Member Services	\$ -	\$ -	\$ 6,317 (a)	\$ -	\$ - (b)
Materials and Services - ORCA/Agencies	\$ -	\$ -	\$ 12,000 (x)	\$ -	\$ -
Materials and Services: ORCA/LCOG	\$ -	\$ -	\$ 8,000 (z)	\$ -	\$ -
Materials and Services: Member Services	\$ -	\$ -	\$ 2,964	\$ 12,000 (c)	\$ 14,901 (c)
Transfer out	\$ -	\$ -	\$ -	\$ -	\$ 1,099 (d)
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,281</u>	<u>\$ 12,000</u>	<u>\$ 16,000</u>

This combined subfund was reported in prior years as a Special Revenue Fund (Member Support Services) and Agency Fund (ORCA). In FY14 Revised, we correctly restated the activity as a General Fund subfund. Member Support Services is supported by member dues. Therefore the activity of the fund is correctly stated as a General Fund subfund. In terms of past actuals, member support costs were \$19,491 in FY12 and \$16,760 in FY13.

Oregon Regional Councils Association (ORCA) was reported in Member Support Services beginning with FY14 (moved from Agency Fund). LCOG's share was \$8,001 in FY14. LCOG discontinued participation). The balance noted in FY14 is other participating agencies share of costs, reimbursed LCOG.

- (a) LCOG share of costs/funding is entirely provided by a matching transfer from LCOG Board subfund to Member Support Services subfund.
- (b) As requests for services are provided, actual expenses are charged to this subfund.
- (c) We establish a budget in materials and services; at the time of budget development there is no way to determine what member services will be requested or staff providing the service. In that FTE/staff are already budgeted in the employee's home subfund, LCOG budgets a placeholder value in materials and services; otherwise we would duplicate FTE/costs.
- (d) This is a Government Services administration cost reimbursement.
- (x) This is the ORCA agency participation expenses - LCOG paid the membership costs and agencies reimbursed LCOG (local sources revenue) for their share (\$12,000).
- (z) This is LCOG's share of ORCA membership costs. Discontinued as part of the FY13 reorganization of LCOG's finances (cost savings measure).

**LANE COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND - SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL**

FTE	147.11	150.70	160.45	172.23	176.94
	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted
Resources:					
Federal and state	\$ 18,968,748	\$ 17,378,504	\$ 16,586,243	\$ 18,644,132	\$ 18,161,190
Local sources	\$ 5,559,094	\$ 4,811,374	\$ 5,341,028	\$ 8,350,207	\$ 8,642,738
In-kind services	\$ 264,543	\$ 255,481	\$ 108,188	\$ 64,169	\$ 111,466
Transfers In	\$ 2,065,883	\$ 2,231,575	\$ 2,889,570	\$ 2,305,278	\$ 3,882,423 (a)
Beginning reserves	\$ 3,238,936	\$ 3,009,473	\$ 2,512,188	\$ 2,522,205	\$ 4,181,122 (b)
Total Resources	<u>\$ 30,097,204</u>	<u>\$ 27,686,407</u>	<u>\$ 27,437,217</u>	<u>\$ 31,885,991</u>	<u>\$ 34,978,939</u>
Requirements:					
Personal services	\$ 12,248,700	\$ 12,076,036	\$ 13,229,893	\$ 14,742,337	\$ 15,808,255
Support services	\$ 3,445,769	\$ 3,249,651	\$ 2,762,277	\$ 2,793,344	\$ 2,760,183
Materials and services	\$ 7,463,897	\$ 5,620,930	\$ 3,573,591	\$ 5,971,991	\$ 6,136,421
Capital outlay	\$ 33,896	\$ 22,329	\$ 41,321	\$ 15,000	\$ -
Services by other organizations	\$ 1,923,393	\$ 1,829,230	\$ 1,530,632	\$ 2,291,526	\$ 2,684,878
Transfers Out	\$ 1,972,271	\$ 2,376,044	\$ 2,541,215	\$ 2,205,278	\$ 3,752,435 (a)
Ending reserves	\$ 3,009,278	\$ 2,512,189	\$ 3,758,288	\$ 3,866,515	\$ 3,836,767
Total Requirements	<u>\$ 30,097,204</u>	<u>\$ 27,686,407</u>	<u>\$ 27,437,217</u>	<u>\$ 31,885,991</u>	<u>\$ 34,978,939</u>

Services in this fund include Government Services and Senior and Disabled Services. See the "Detail" pages that follow for each service area.

Government Services	\$14,238,197	\$10,816,542	\$9,333,302	\$9,795,061	\$10,054,475
Senior and Disabled Services	<u>\$15,859,007</u>	<u>\$16,869,865</u>	<u>\$18,103,915</u>	<u>\$22,090,930</u>	<u>\$24,924,464</u>
Total: Special Revenue Fund	\$30,097,204	\$27,686,407	\$27,437,217	\$31,885,991	\$34,978,939

(a) Transfers in and Transfers out activity has increased from FY15 adopted; this is due to the direct services reporting and internally recovering that division's administration costs (charging costs to a direct service fund (transfers out) and reporting the recovery in the division's administration budget (transfers in)).

(b) Primary reason for material amount is the result of carryover of unspent, earmarked resources from the prior year for grants, contracts and projects to the current year. In addition, Senior & Disability Services carries over the amount earned from fundraising (\$881,642); and Telecommunications continued consortium reserves is \$1,341,818 of this amount).

**LANE COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND DETAIL - GOVERNMENT SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL**

FTE	30.07	25.87	25.16	26.94	25.04
	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted
Resources:					
Federal and state	\$ 7,016,891	\$ 4,979,586	\$ 2,528,854	\$ 2,830,762	\$ 1,549,200
Local sources	\$ 4,585,266	\$ 3,665,250	\$ 4,136,410	\$ 5,121,037	\$ 4,820,686
In-kind services	\$ 44,313	\$ -	\$ -	\$ -	\$ -
Transfers In	\$ 322,118	\$ 131,061	\$ 1,085,531	\$ 236,377	\$ 1,151,226 (a)
Beginning reserves	\$ 2,269,609	\$ 2,040,644	\$ 1,582,507	\$ 1,606,885	\$ 2,533,363 (c)
Total Resources	<u>\$ 14,238,197</u>	<u>\$ 10,816,542</u>	<u>\$ 9,333,302</u>	<u>\$ 9,795,061</u>	<u>\$ 10,054,475</u>
Requirements:					
Personal services	\$ 3,381,623	\$ 2,795,705	\$ 2,694,311	\$ 2,924,650	\$ 2,831,852
Support services	\$ 1,543,296	\$ 1,280,370	\$ 1,174,216	\$ 1,093,133	\$ 943,097
Materials and services	\$ 5,832,569	\$ 3,839,046	\$ 1,617,271	\$ 1,398,132	\$ 1,200,514
Capital outlay	\$ -	\$ 8,475	\$ -	\$ -	\$ -
Services by other organizations	\$ 1,213,896	\$ 1,038,591	\$ 803,451	\$ 1,280,200	\$ 1,459,777
Transfers Out	\$ 226,169	\$ 271,848	\$ 737,176	\$ 136,377	\$ 1,021,238 (a)
Ending reserves	\$ 2,040,644	\$ 1,582,507	\$ 2,306,877 (b)	\$ 2,962,569	\$ 2,597,997
Total Requirements	<u>\$ 14,238,197</u>	<u>\$ 10,816,542</u>	<u>\$ 9,333,302</u>	<u>\$ 9,795,061</u>	<u>\$ 10,054,475</u>

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

Government Services Admin	\$ -	\$ -	\$ 883,738	\$ 839,873	\$ 1,070,237
Planning and Transportation	\$ 11,732,290	\$ 7,959,019	\$ 4,747,122	\$ 4,886,676	\$ 4,605,863
Technology	\$ 2,505,907	\$ 2,857,523	\$ 3,702,442	\$ 4,068,512	\$ 4,378,375
Total	\$ 14,238,197	\$ 10,816,542	\$ 9,333,302	\$ 9,795,061	\$ 10,054,475

- (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).
- (b) Reflects the addition of new consortium technology program - Public Agency Network - which included start up funds from agencies totaling \$282,909 as of 6/30/14.
- (c) Primary reason for material amount is the result of carryover of unspent, earmarked resources from the prior year for grants contracts and projects to the current year. Telecommunications reserve for consortium members is \$1,341,818 of this amount.

LANE COUNCIL OF GOVERNMENTS
SPECIAL REVENUE FUND DETAIL - SENIOR & DISABILITY SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL

FTE	117.04	124.83	135.29	145.29	151.90	
	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted	
Resources:						
Federal and state	\$ 11,951,857	\$ 12,398,918	\$ 14,057,389	\$ 15,813,370	\$ 16,611,990	(a)
Local sources	\$ 973,828	\$ 1,146,124	\$ 1,204,618	\$ 3,229,170	\$ 3,822,052	(b)
In-kind services	\$ 220,230	\$ 255,481	\$ 108,188	\$ 64,169	\$ 111,466	
Transfers In	\$ 1,743,765	\$ 2,100,514	\$ 1,804,039	\$ 2,068,901	\$ 2,731,197	(d)
Beginning reserves	\$ 969,327	\$ 968,828	\$ 929,681	\$ 915,320	\$ 1,647,759	(e)
Total Resources	<u>\$ 15,859,007</u>	<u>\$ 16,869,865</u>	<u>\$ 18,103,915</u>	<u>\$ 22,090,930</u>	<u>\$ 24,924,464</u>	
Requirements:						
Personal services	\$ 8,867,077	\$ 9,280,331	\$ 10,535,582	\$ 11,817,687	\$ 12,976,403	(c)
Support services	\$ 1,902,473	\$ 1,969,281	\$ 1,588,061	\$ 1,700,211	\$ 1,817,086	
Materials and services	\$ 1,631,328	\$ 1,781,884	\$ 1,956,320	\$ 4,573,859	\$ 4,935,907	
Capital outlay	\$ 33,896	\$ 13,854	\$ 41,321	\$ 15,000	\$ -	
Services by other organizations	\$ 709,497	\$ 790,639	\$ 727,181	\$ 1,011,326	\$ 1,225,101	
Transfers Out	\$ 1,746,102	\$ 2,104,196	\$ 1,804,039	\$ 2,068,901	\$ 2,731,197	(d)
Ending reserves	\$ 968,634	\$ 929,681	\$ 1,451,411	\$ 903,946	\$ 1,238,770	
Total Requirements	<u>\$ 15,859,007</u>	<u>\$ 16,869,865</u>	<u>\$ 18,103,915</u>	<u>\$ 22,090,930</u>	<u>\$ 24,924,464</u>	

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.

Senior & Disability Svs - Admin	\$ -	\$ -	\$ 27,468	\$ 1,934,889	(d)	\$ 2,224,383
Medicaid/Food Stamps - Title XIX	\$ 9,166,494	\$ 10,070,604	\$ 11,638,185	\$ 12,157,885		\$ 13,248,447
All Other Funding/Local	<u>\$ 6,692,513</u>	<u>\$ 6,799,262</u>	<u>\$ 6,438,262</u>	<u>\$ 7,998,156</u>		<u>\$ 9,451,634</u>
Total	\$ 15,859,007	\$ 16,869,865	\$ 18,103,915	\$ 22,090,930		\$ 24,924,464

- (a) Increase in Medicaid funding due to an increase in persons served/caseloads.
- (b) Local funding varied between FY14 and FY15; as a result FTE fluctuated. FY16 reflects a normalized funding for the program and stable FTE pattern. Primary fluctuation was due to an OPI Pilot project.
- (c) In FY15 S&DS conducted a salary survey for certain classifications; the result was an increase in salaries for those classifications. Overall impact (1/1/5 to 6/30/15) was \$200,335. FY16 is estimated at \$400,670.
- (d) Transfers in and Transfers out activity has increased from FY15 adopted; this is primarily due S&DS 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).
- (e) Primary reason for material amount is the result of carryover of unspent, earmarked resources from the prior year for grants, contracts and projects to the current year. In addition, Senior & Disability Services carries over the amount earned from fundraising (\$881,642 of this amount).

**LANE COUNCIL OF GOVERNMENTS
ENTERPRISE FUNDS - SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL**

FTE	2.25	2.07	1.58	1.58	1.57
	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted
Resources:					
Federal and state	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Local sources	\$ 1,631,546	\$ 2,876,062	\$ 1,390,167 (a)	\$ 1,381,383	\$ 1,105,508
Rental Income	\$ 883,408	\$ -	\$ 745,986	\$ 801,000	\$ 781,150
Building Sale proceeds	\$ -	\$ -	\$ 413,402	\$ -	\$ -
Occupancy Revenues	\$ 670,998	\$ -	\$ 670,345	\$ 464,000	\$ 432,060
Transfers In	\$ 141,410	\$ 143,196	\$ 221,466	\$ -	\$ 64,548
Beginning reserves	\$ 2,900,532	\$ 2,591,357	\$ 2,510,256	\$ 2,813,126	\$ 1,926,429
Total Resources	<u>\$ 6,227,894</u>	<u>\$ 5,610,615</u>	<u>\$ 5,951,622</u>	<u>\$ 5,459,509</u>	<u>\$ 4,559,695</u>
Requirements:					
Personal services	\$ 283,414	\$ 261,662	\$ 206,651	\$ 166,764	\$ 229,716
Support services	\$ 153,152	\$ 152,096	\$ 96,975	\$ 64,615	\$ 71,672
Materials and services	\$ 897,732	\$ 787,512	\$ 805,043	\$ 669,168	\$ 606,070
Capital outlay	\$ 454,568	\$ 51,809	\$ -	\$ 236	\$ -
Loans made (external)	\$ 750,000	\$ 790,000	\$ 203,000	\$ 200,000	\$ 1,030,714
Debt service	\$ 903,027	\$ 1,017,681	\$ 2,064,472 (a)	\$ 862,686 (b)	\$ 663,836
Transfers Out	\$ 194,644	\$ 39,599	\$ 92,461	\$ 47,343	\$ 90,624
Ending Reserves	\$ 2,591,357	\$ 2,510,256	\$ 2,483,020	\$ 3,448,697	\$ 1,867,063
Total Requirements	<u>\$ 6,227,894</u>	<u>\$ 5,610,615</u>	<u>\$ 5,951,622</u>	<u>\$ 5,459,509</u>	<u>\$ 4,559,695</u>

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

Business Services Admin	\$ -	\$ -	\$ -	\$ -	\$64,548 (c)
Business Loans Program	\$ 4,007,632	\$ 3,948,531	\$ 3,833,319	\$ 4,074,105	\$ 3,218,430 (c)
Building Management	\$ 2,143,683	\$ 1,590,267	\$ 2,051,460	\$ 1,335,404	\$ 1,213,466
Minutes Recorder	\$ 76,579	\$ 71,817	\$ 66,842	\$ 50,000	\$ 63,251
Total: Enterprise Fund	\$ 6,227,894	\$ 5,610,615	\$ 5,951,621	\$ 5,459,509	\$ 4,559,695

(a) In FY14, Loan program accelerated a pay off of an outstanding loan (\$954,633); and Schaefer's Building was sold.

(b) In FY15 LCOG accelerated payoff of two building loans on Park Place Building, reducing overall outstanding debt on buildings.

(c) Business Services Administration is reported in the Business Loans Program budget (separated here for transparency).

See also Supplemental Section of this document for more detailed information regarding outstanding business loans, building loans, and detail to building budget activity.

LANE COUNCIL OF GOVERNMENTS
ENTERPRISE FUND DETAIL - BUILDING MANAGEMENT SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL

FTE	0.20	0.35	0.16	0.12	0.07
	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted
Resources:					
Rental Income	\$ 883,408	\$ 777,114	\$ 745,986	\$ 801,000	\$ 781,150
Occupancy Revenues	\$ 670,998	\$ 670,344	\$ 670,345	\$ 464,000	\$ 432,060
Building Sale Proceeds	\$ -	\$ -	\$ 413,402	\$ -	\$ -
Loan - DMG	\$ 418,000	\$ -	\$ -	\$ -	\$ -
Reimbursed Costs - DMG	\$ 30,000	\$ (597)	\$ -	\$ -	\$ -
Interest Earned	\$ (133)	\$ 210	\$ 262	\$ -	\$ 256
Transfers In	\$ 141,410	\$ 143,196	\$ 221,466	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ -	\$ 70,404	\$ -
Total Resources	<u>\$ 2,143,683</u>	<u>\$ 1,590,267</u>	<u>\$ 2,051,461</u>	<u>\$ 1,335,404</u>	<u>\$ 1,213,466</u>
Requirements:					
Personal services	\$ 31,764	\$ 38,047	\$ 19,379	\$ 15,555	\$ 10,018
Support services	\$ 17,169	\$ 23,752	\$ 9,094	\$ 6,028	\$ 3,126
Materials and services	\$ 771,006	\$ 632,801	\$ 677,016	\$ 540,227	\$ 440,149
Capital outlay	\$ 454,568	\$ 51,809	\$ -	\$ 236	\$ -
Debt service	\$ 695,955	\$ 810,609	\$ 896,071 (b)	\$ 655,611 (b)	\$ 538,836 (a)
Transfers Out	\$ 173,221	\$ 33,250	\$ 41,391	\$ 47,343	\$ 38,040
Ending Reserves	\$ -	\$ -	\$ 408,510	\$ 70,404	\$ 183,297
Total Requirements	<u>\$ 2,143,683</u>	<u>\$ 1,590,267</u>	<u>\$ 2,051,461</u>	<u>\$ 1,335,404</u>	<u>\$ 1,213,466</u>
Resources and Requirements by Building location:					
Park Place Building	\$ 1,420,850	\$ 1,104,393	\$ 1,169,487	\$ 1,066,404	\$ 944,466
Schaefers Building	\$ 377,145	\$ 232,243	\$ 619,489	\$ -	\$ -
Springfield Building	\$ 345,688	\$ 253,631	\$ 262,485	\$ 269,000	\$ 269,000
	\$ 2,143,683	\$ 1,590,267	\$ 2,051,461	\$ 1,335,404	\$ 1,213,466 (c)

(a) For detail to debt, see Supplemental Section of this document.

(b) Schaefers Building was sold in FY14; and in FY15 LCOG accelerated payment of two loans on Park Place Building, reducing the number of outstanding building loans to three (from five).

(c) For detail to each building's budget, see Supplemental Section of this document.

LANE COUNCIL OF GOVERNMENTS
ENTERPRISE FUNDS DETAIL - BUSINESS LOANS PROGRAM
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL

FTE	1.78	1.58	1.33	1.36	1.40
	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted
Resources:					
Federal and state	\$ -	\$ -	\$ -	\$ -	\$ 250,000 (a)
Local sources	\$ 1,107,100	\$ 1,357,174	\$ 1,323,063	\$ 1,331,383	\$ 1,055,252 (b)
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 64,548
Beginning reserves	\$ 2,900,532	\$ 2,591,357	\$ 2,510,256	\$ 2,742,722	\$ 1,913,178
Total Resources	<u>\$ 4,007,632</u>	<u>\$ 3,948,531</u>	<u>\$ 3,833,319</u>	<u>\$ 4,074,105</u>	<u>\$ 3,282,978</u>
Requirements:					
Personal services	\$ 237,754	\$ 212,555	\$ 180,249	\$ 143,314	\$ 211,446
Support services	\$ 129,404	\$ 121,995	\$ 84,585	\$ 55,528	\$ 65,971
Materials and services	\$ 92,045	\$ 106,654	\$ 86,128	\$ 90,000	\$ 126,980
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Loans made (external)	\$ 750,000	\$ 790,000	\$ 203,000	\$ 200,000	\$ 1,030,714 (a)
Debt service	\$ 207,072	\$ 207,072	\$ 1,168,401 (c)	\$ 207,075	\$ 125,000 (d)
Transfers Out	\$ -	\$ -	\$ 49,697	\$ -	\$ 52,584
Ending Reserves	\$ 2,591,357	\$ 2,510,256	\$ 2,061,259	\$ 3,378,188	\$ 1,670,283
Total Requirements	<u>\$ 4,007,632</u>	<u>\$ 3,948,531</u>	<u>\$ 3,833,319</u>	<u>\$ 4,074,105</u>	<u>\$ 3,282,978 (e)</u>

(a) Source is a new grant from EDA, matched by local resources. Overall loans made to local small businesses will increase due to this additional resource and return to the level approximating FY13 for the remaining loan program sources.

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

(c) Includes \$954,633 for early payoff of one USDA loan (program has 5 loans remaining at 6/30/14).

(d) LCOG has five business loans outstanding, down from six loans, reducing overall outstanding debt. See Supplemental Section of this document for details.

(e) Program includes Business Services Administration (\$64,548) which is charged back to the direct loan programs.

**LANE COUNCIL OF GOVERNMENTS
ENTERPRISE FUNDS DETAIL - MINUTES RECORDING
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL**

FTE	0.27	0.14	0.09	0.10	0.10
	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted
Resources:					
Federal and state	\$ -	\$ -		\$ -	\$ -
Local sources	\$ 76,579	\$ 71,817	\$ 66,842	\$ 50,000	\$ 50,000
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ -	\$ -	\$ 13,251
Total Resources	<u>\$ 76,579</u>	<u>\$ 71,817</u>	<u>\$ 66,842</u>	<u>\$ 50,000</u>	<u>\$ 63,251</u>
Requirements:					
Personal services	\$ 13,897	\$ 11,061	\$ 7,024	\$ 7,895	\$ 8,252
Support services	\$ 6,579	\$ 6,349	\$ 3,296	\$ 3,059	\$ 2,575
Materials and services	\$ 34,680	\$ 48,057	\$ 41,898	\$ 38,941	\$ 38,941
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Loans made (external)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 21,423	\$ 6,349	\$ 1,373	\$ -	\$ -
Ending Reserves	\$ -	\$ -	\$ 13,251	\$ 105	\$ 13,483
Total Requirements	<u>\$ 76,579</u>	<u>\$ 71,817</u>	<u>\$ 66,842</u>	<u>\$ 50,000</u>	<u>\$ 63,251</u>

This program provides minutes recording services to requesting parties. LCOG contracts with staff to provide the service. The personal services costs here are for program oversight/supervision.

**LANE COUNCIL OF GOVERNMENTS
FY16 BUDGET
ADMINISTRATIVE SERVICES – 2015-16 WORK PROGRAM**

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	\$1,043,138
	Member Support Services	\$16,000
	Indirect – Central Services	<u>\$2,831,855</u>
	Total	\$3,890,993

Total FTE: .83 FTE Board and Executive Management
12.69 FTE Central Services
13.52 FTE

BOARD OF DIRECTORS AND EXECUTIVE MANAGEMENT SERVICES

Service Budget: \$1,059,138 (\$167,328 personal services; \$71,386 materials and services;
\$100,760 debt service; \$565,607 reserves; \$154,057 transfers)

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

FTE: .83 FTE (.75 permanent; .08 one time)

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 Management Team provides organizational support, professional counsel and policy recommendations to the Lane Council of Governments' Board of Directors, Executive Committee, Budget Committee, and Audit Committee. The Team prepares and presents periodic progress reports and a proposed annual Work Program and Budget 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 support of members and 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 placeholder amount for FY16).

GOALS FOR OFFICE OF EXECUTIVE DIRECTOR

- Continuing to restructure LCOG's billing and rate structure.
- Engage in strategic planning.
- Continue to build reserves per Board Reserve Policy.
- Continued to reduce operational costs.

- 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.
- Update important elements of the LCOG policies and procedures to improve management and efficiency of LCOG.
- Create better budget tracking mechanisms and establish guidelines.
- Continue to work on ways to stabilize the real estate debt.

ACCOMPLISHMENTS AND PERFORMANCE

1. Continued to implement the Organizational Assessment with goals to address organizational challenges.
2. Sold the Schaefer's building; reduced LCOG building loans from seven to three.
3. Reorganized Senior and Disability Services to realize efficiencies and address service demands.
4. Revised Charter and Bylaws.
5. Provided project oversight for the 2009 Jobs and Transportation Act (HB 2001) Scenario Planning effort.
6. Replaced fiscal system.
7. Updated LCOG Public Contracting Rules.
8. Restructured LCOG Member Dues Structure and Service Processes.
9. Revised LCOG Charter and Bylaws.

CENTRAL SERVICES

Service Budget: \$2,831,855 (\$1,495,107 personal services; \$1,336,748 materials and services)
 Service Funds: General Fund (Indirect-Central Services)
 FTE: 12.69 FTE (12.62 permanent; .07 one time)

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 annual financial report and annual budget. Funding for the tasks described in this section is provided by indirect charges to benefitting programs.

Service units that make up Central Services is summarized here and described in the following subsections of Central Services: Administration Management; Administrative Support; Finance and Budget; Human Resources; and Information Services (IS). IS staff positions reported in Central Services support all LCOG divisions (for example, the LCOG help desk). (Note that Information Services is represented in three service areas: Central Services, Government Services, and Senior and Disability Services).

Administration Management:	.50 FTE
Administration Support:	1.47 FTE
Finance and Budget:	4.50 FTE
Human Resources:	2.00 FTE
Information Technology:	4.22 FTE (of a total 8.44 FTE)
	12.69 FTE

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

Administration Management

Personal Service Budget: \$76,740 of the total \$1,495,107 personal services budget
Service Funds: General Fund (Indirect-Central Services)
FTE: .50 FTE of the total 12.69 FTE

Administration Management provides coordination of agency wide support functions necessary for the efficient operation of the agency. These services include the .25 FTE Executive Director (administrative management and oversight); and .25 FTE Chief Operating Officer overseeing Finance and Budget.

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: \$127,003 of the total \$1,495,107 personal services budget
Service Funds: General Fund (Indirect-Central Services)
FTE: 1.47 FTE of the total 12.69 FTE (.07 one time)

Administration Support provides clerical support that assists all divisions and service areas which includes .90 FTE: reception, mail operations; and .50 FTE support to the LCOG Board, Executive Committee, and committees designated by the Board; and .07 one time support for document production.

GOALS FOR ADMINISTRATION SUPPORT

- Continue to assist departments and Executive Director with administrative needs.
- Continue to identify opportunities to reduce costs, featuring best practices.
- Continue creating a formalized Public Records program.
- Continue to organize organization's archives.
- Provide assistance with the publication of reports and a newsletter.
- Support to the conduct of public meetings, hearings, and forums.

Finance and Budget Services

Personal Service Budget: \$549,708 of the total \$1,495,107 personal services budget
Service Funds: General Fund (Indirect-Central Services)
FTE: 4.50 FTE of the total 12.65 FTE

Finance and Budget Services provides financial reporting, financial analysis, fiscal controls, and oversight to LCOG operations. Service includes financial oversight and management of LCOG's financial systems, budget and audit. Services provided to the organization includes 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 audit and prepares the annual financial report. 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 FISCAL SERVICES

- Continue to improve financial and budgetary practices.
- Complete the annual audit as required with an unqualified opinion.
- Continuous improvement in the Annual Financial Report with the target of producing a Comprehensive Annual Financial Report (CAFR) and receiving the GFOA Award for Excellence in Financial Reporting.
- Ensure internal control compliance over general ledger, cash management, and employee compensation.
- Provided primary support for transitioning finances to the new fiscal system.
- 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, Chief Operating Officer and divisions with accurate and timely financial data.
- Provide key support to the Executive Director during the budget process.
- Provide quarterly financial reports to Budget and Executive Committee.
- Create a comprehensive Financial Policies and Procedures Manual to compliment the new financial system.

ACCOMPLISHMENTS AND PERFORMANCE

1. Maintained clean audit opinion for the FY12, FY13, and FY14 Annual Audits.
2. Implemented segregation of duties and preventative internal audits as part of the continuous improvement in internal controls to ensure financial compliance and minimize agency risk of financial loss.
3. Redesigned the Revised Budget, Proposed Budget and Annual Budget for transparencies; and as an improved communication tool for our members.
4. Redesigned the Annual Financial Report for continued compliance to Government Finance Officers Association CAFR requirements.
5. Established permanent files for audit and budget.

Human Resources

Personal Service Budget: \$202,392 of the total \$1,495,107 personal services budget
Service Funds: General Fund (Indirect-Central Services)
FTE: 2.00 FTE of the total 12.69 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 Resource information.
- Work towards completion of an updated LCOG Procedures Manual.
- Work towards developing and implementing a new employee evaluation process.

ACCOMPLISHMENTS AND PERFORMANCE

1. Provided key support to the organization including reclassifications and changes.
2. Began process for rewriting the LCOG Procedures manual.
3. Successfully entered into a new collective bargaining Agreement with SEIU and Employees Association.

Information Services

Personal Service Budget: \$539,264 of the total \$1,495,107 personal services budget
Service Funds: General Fund (Indirect-Central Services)
FTE: 4.22 FTE of the total 12.69 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 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). 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

- Worked with the Finance and Budget unit towards the replacement of the current Fiscal System.
- Provided project management and technical assistance to the agency, as we work together to update our processes to allow us to create and share information in a more standardized way.
- Act in a key support role to the Finance and Budget unit for ongoing fiscal issues.
- Deploy database, web, network, and systems enhancements across LCOG projects to assist internal program areas in meeting the technical needs for program initiatives.

ACCOMPLISHMENTS AND PERFORMANCE

1. Worked across LCOG's program areas to migrate to a new, simpler web design that facilitates more staff to have the capability to manage content.
2. Made significant progress on the development of LCOG's new ERP system, including providing design input in to a modern timekeeping system that will streamline the agency's billing and time tracking.
2. Replaced LCOG's legacy print server with a virtualized system, and leveraged additional functionalities.
4. Worked in partnership with Lane County to migrate LCOG servers in to modern hardware PODs, to improve cooling, build greater redundancy, and reduce energy costs.
5. Completed fiber optic projects to provide high-speed circuits to S&DS offices in Cottage Grove, Florence and Veneta.
6. Instrumental in the technical process of reducing agency costs through the APS/ADRC staff moves to the Park Place Building.
7. Worked in partnership with CenturyLink to replace the OC3 backbone that provides our agency's telecom service.
8. Migrated LCOG's telephone system off 900-pair of copper running through City Hall, as part of the City of Eugene's renovation project.
9. Worked in partnership with Lane County to migrate to new web and e-mail filtering firewalls with enhanced security.

**LANE COUNCIL OF GOVERNMENTS
FY16 BUDGET
GOVERNMENT SERVICES – 2015-16 WORK PROGRAM**

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.

Service Areas for Government Services:

- Division Administration
- Planning
- Telecommunications
- Transportation

Services Funds: Special Revenue Funds: \$10,054,475

Total FTE: 25.04 FTE

GOVERNMENT SERVICES ADMINISTRATION

Service Budget:	\$1,070,237
Service Funds:	Special Revenue Funds
FTE:	4.32 FTE

Description

Government Services administration provides management functions necessary for the efficient operation of the Planning, Transportation and Technology services to LCOG member agencies, other government agencies, and the public funded through intergovernmental agreements, contracts, and federal and state funded grants and programs.

In addition, costs that are not billable to direct projects are reported in Government Services Administration.

PLANNING AND TRANSPORTATION SERVICES

Service Budget:	\$4,605,863
Service Funds:	Special Revenue Funds
FTE:	16.50 FTE

Description

Planning, operational, and technical expertise is available in the areas of community safety, transportation and public infrastructure and natural resources, intergovernmental relations, urban and regional planning, transportation, development services and legal services.

Planning Services includes the following program areas:

- Community Safety
- Development Services
- Graphic Information Systems and Data Services

Legal 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 provides staff support and coordination to Lane County 9-1-1 service providers and administers the 9-1-1 Emergency Communications Account. 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.

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 staff are at the forefront of spatial data analysis, applying advanced tools and creative methods to provide answers to vital questions. LCOG's highly trained staff 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 provides land use planners/attorneys who serve as hearings officials for land use and other quasi-judicial issues. Lane County, the Eugene Public Works Department, the City of Springfield, and the Lane Regional Air Pollution Authority (LRAPA) contract for this service, as do a number of smaller cities. The service is tailored for the needs of each jurisdiction.

LCOG provides city attorney services to the Cities of Coburg, Lowell, Lakeside and Canyonville. LCOG has contracted with Eugene and several cities throughout western Oregon to provide staff services to assist with cable franchise administration. LCOG provides ordinance development and ordinance administration assistance to several cities throughout Oregon for telecommunications business licensing fees.

Regional Land Information Database (RLID) Services/GIS

LCOG has coordinated and maintained the regional geographic information system for over 35 years. This county-wide project, through which a shared multi-agency Geographic Information System (GIS) is developed and maintained, is partially funded through an annual Cooperative Project Agreement among the cities of Eugene and Springfield, Lane County, LCOG and the Eugene Water & Electric Board. 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. In addition, LCOG develops and maintains GIS data to support state and local agency computer aided dispatch (CAD) and public safety systems providing E 9-1-1 with vital address, routing, and jurisdictional boundaries information for emergency response.

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 the Cities of 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.

In 2010, the Oregon Transportation Commission (OTC) chartered the Lane Area Commission on Transportation (LaneACT). LaneACT is a 31 member body which meets monthly to discuss regional transportation issues and provide guidance to ODOT and the OTC. LCOG provides staff support to LaneACT under 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.

Urban and Regional Planning

LCOG staff participates in the development and implementation of local and regional plans. By offering expertise concerning local and regional planning issues and programs, state-wide or regional policy may be improved.

Metropolitan and Regional Planning

LCOG provides archival assistance to the cities of Eugene and Springfield and to Lane County for the metropolitan area comprehensive plans. When needed LCOG staff also provide contract planning services to assist Eugene and Lane County.

Contract Services

LCOG provides contract planning assistance to the cities of Canyonville, Creswell, Coburg, Drain, Dunes City, Oakland, Oakridge, Westfir, and Yoncalla. LCOG also provides "overflow" and specialized planning services to twelve cities in Lane County.

Economic Development

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. The program is supported by LCOG dues and federal funds (Economic Development Administration). Staff manages Lane County's portion of the four-county Cascades West Economic Development District, which also includes Linn, Benton, and Lincoln counties. LCOG works jointly with

Cascades West COG 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 an information resource for other economic development efforts in Lane County. Staff 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 SDC studies.

Natural Resources Planning

LCOG provides planning and technical services related to a wide array of natural resource topics. From comprehensive planning components to special studies and environmental analyses, staff provides expertise to local government member agencies and state agencies.

LCOG is providing assistance under grants from the Oregon Department of Environmental Quality (DEQ) in the areas of groundwater protection and non-point source pollution mitigation. LCOG provides assistance in the development and refinement of Parks and Open Space Master Plans, wetlands identification and mitigation plans, and a range of assistance related to implementation of the Clean Water Act. LCOG assists in the development of Environmental Impact Assessments for state and local governments in the region.

GOALS FOR PLANNING AND TRANSPORTATION SERVICES

- 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.
- Provide technical assistance to member communities.
- Create a new structure for public engagement in the transportation planning process.
- Continue to provide quality, professional planning assistance to members, especially in the areas of land use and natural resource planning.
- 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.

ACCOMPLISHMENTS AND PERFORMANCE

- Solicited municipal proposals for STP-Urban projects, reviewed and received several proposals for additional large funding amounts in STP-Urban funds.
- Technical Assistance – Provided technical assistance to members to solve traffic problems and resolve project funding problems.
- Grant Writing - Worked with partner agencies to acquire \$3,128,974 in grant funding, with additional grants pending. Grants were awarded to the Lane County Community Corrections, District Attorney's Office, Sheriff's Office, Drug Court, Sponsors Inc. Reentry Services, Emergency Addiction & Behavioral Therapies, and the City of Creswell.
- Secured a 5-year, \$775,000 Technical Services contract with Eugene Water and Electric Board (EWEB) to support EWEB's Drinking Water Protection Program. LCOG has supported this program for the past 14 years and is set to continue with an increased level of support for another five years.

- 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.
- 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.
- Administered a Regional Fiber Consortium grant program designed to improve fiber optic connections to businesses in three Lane County cities. Facilitated the installation of fiber optic connections in two building downtown Eugene and established relationships for the potential expansion of the downtown fiber project.
- Continued to provide database design, maintenance, and management to Sponsors Inc. reentry services program.
- 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 assistance during the updates of Transportation System Plans (TSPs) in Eugene, Springfield, Coburg, and Lane County.
- Adopted the FFY 2015 to FFY 2018 Metropolitan Transportation Improvement Program (MTIP), programming more than \$160 million in transportation investments in the metropolitan area.
- 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.
- 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.
- Local governments in the Central Lane metropolitan area are working 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.
- Continuing Regional Bicycle Count Program and Regional Bicycle Model development.

- Data collection, data storage, and processing protocols were improved, making ongoing data collection more efficient and seamless.
- 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.
- In response to a National Institute for Transportation and Communities call for proposals, Central Lane MPO staff took the initiative and described a project that would develop an on-line data archive for non-motorized traffic counts accompanied by a web-based set of displays to map and describe/compare the counts. The MPO conducted outreach to other agencies across the country to enlarge the pool of applicants in order to both meet the match requirement and to obtain contributions to the data archive that differed by climate, demographic, urban and transportation characteristics. The final proposal was submitted by the Central Lane MPO (LCOG) on behalf of the following agencies: ODOT, all MPOs in Oregon, City of Bend, City of Boulder (CO), Boulder County (CO), PIMA Association of Governments (Tucson MPO), City of Austin (TX), and FHWA (Office of Planning). The grant was awarded and the project is now underway.
- The MPO approved a recommendation to make adjustments to the MPO Boundary. The MPO is required to review its boundary at least once every 10 years following the completion of each U.S. census. The recommendation includes a number of relatively minor adjustments to the MPO boundary to make it consistent with the results of the 2010 census and to conform the boundary to jurisdictional, geographic, transportation system, data, and other boundaries. Final determination of the MPO boundary is made by the Governor.
- The MPO expressed support for the Oregon Transportation Forum's (OTF) Transportation Funding and Policy Package. The OTF package includes Goals and Principles, and eleven specific elements, grouped into highway funding, non-highway funding, and policy elements, for consideration by the 2015 Oregon Legislature.

TELECOMMUNICATIONS

Service Budget: \$4,378,375
 Service Funds: Special Revenue Funds
 FTE: 4.22 FTE

Description

The region recognizes efficiency and cost savings through sharing the planning and operation of a number of technology services. LCOG staff provides 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:

Metro Television

Telecommunications: Management
 Planning
 Operations
 Projects
 Reserve

Specific descriptions of the programs within Telecommunications are:

Metro Television

LCOG has contracted with Lane County and the cities of Eugene and Springfield to provide staff services necessary to operate the Governmental channel of the metropolitan cable system and coordinate the Public and Educational channels. Metro Television cablecasts and encodes for the internet, regularly scheduled meetings of Lane County, the City of Eugene, and the Metropolitan Policy Committee. Several special shows are produced for and the City of Eugene each month. Metro Television also provides special programming, training and public service video services to member agencies.

Telecommunications Management, Planning, Operations, Projects and Reserve

LCOG continues to operate and maintain 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. Shared management through LCOG improves compatibility and minimizes overall telecommunications costs for participating agencies. 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.

GOALS

- Continue work to expand fiber optic based networks in Lane County and connecting Lane County to other areas of the state and nation.

ACCOMPLISHMENTS

- In partnership with the City of Eugene and EWEB, LCOG has initiated a downtown fiber optics infrastructure project to connect portions of downtown, and assess the feasibility of expanding a fiber optic network throughout downtown. LCOG also continues to assist several other members with telecommunications infrastructure development.
- Assisted cities like Coburg with their websites to streamline access to city information and access to online utility bill and court payments. LTD's new point-2point solutions website features online tools to sign up for commuting programs sponsored by LTD. The Senior Meals Program new website provides more direct access to varied program information.

**LANE COUNCIL OF GOVERNMENTS
FY16 BUDGET
SENIOR AND DISABILITY SERVICES – 2015-16 WORK PROGRAM**

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 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: \$24,924,464

Total FTE: 151.90

SENIOR & DISABILITY SERVICES – ADMINISTRATION

Service Budget: \$2,224,383
Service Funds: Special Revenue Funds
FTE: 21.42

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: \$13,248,447
Service Funds: Special Revenue Funds
FTE: 100.46

Description

Under contract to the Oregon Department of Human Services, S&DS administers the State's long-term care, medical assistance / SNAP programs, and protective services for older persons (65+) and adults with disabilities (18-64 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
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 receives inquiries about Medicaid and/or SNAP. Most requests are received via telephone. S&DS staff knowledgeable about the Medicaid and SNAP programs determines 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 the annual re-certifications for each program as required. S&DS staff determines eligibility for such programs as the Oregon Health Plan, reimbursement of one's Medicare premium, and SNAP. These services are supported by federal and State sources.

Case Management

S&DS personnel 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 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 disabilities receiving Medicaid assistance. The application process includes a criminal record check and orientation. Additionally, S&DS staff processes the 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.

Quality Assurance

S&DS staff carefully evaluates 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: \$9,451,634
Service Funds: Special Revenue Funds
FTE: 29.02

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, and utilizing other local and state funding, this service area provides 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.

Group Dining and Home Delivered Meals

The Senior Meals Program provides publicly subsidized meals to persons 60 years and over and their spouses in community dining rooms called Café 60. The program also delivers Meals on Wheels to homebound people age 60 and over as well as to adults with 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 1/3 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 the 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 FY16, 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 balance of the county. The number of publicly 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 publicly 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 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, at their request. 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.

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 the 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. Additional funding supports a Gatekeeper program and two Mental Health programs.

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 publicly 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 the services to people between the ages of 18 – 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.

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 (for both Eugene and Springfield), 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.
- Continue to implement the Area Plan on Aging including the following goals:
 - Improve access to the Family Caregiver Support Program.
 - Continue operation as a fully functional Aging and Disability Resource Connection.
 - Prevent senior abuse through advocacy, education and collaboration.
 - Pursue partnerships to provide improved health outcomes and increased independence for seniors and people with disabilities.
 - Increase outreach and education to the Native American community.
 - Reduce nutritional risk and food insecurity by providing meals, supportive services and social interactions to seniors. Research links between healthcare usage and access to services including transportation and other social service supports.
 - Increase financial stability of seniors and adults with disabilities through education and outreach.
 - Begin planning for the next four year Area Plan on Aging including initial work on a community needs assessment.

ACCOMPLISHMENTS AND PERFORMANCE

- Senior Meals Program (Café 60 & Meals on Wheels) - 204,347 meals were provided.
- In-Home Programs (Medicaid, Title XIX, OPI) – Compared to the prior year, more clients are now living in their own home instead of facilities. The demand for in-home services continues to grow; the in-home service caseload grew by 41%.
- Eligibility Services - Continued to receive over 125 new cases per month, caseload growth in early 2014 was exacerbated by the Affordable Care Act implementation.
- 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 249 individuals, with 121 either remaining or returning to the community from nursing facilities.
- Outcomes from Calls for Assistance – ADRC call volume increased by 169%. Intake wait time has increased and continues to be a challenging area. Rapid Process Improvement activities will be conducted to address this issue.

- Senior Connections – The Gatekeeper program was implemented, which will provide community members like postal workers and bankers training to accurately refer potential older adult abuse. Assessments for LTD medical rides increased by 191%. 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. With the challenge of less local law enforcement information being available, S&DS continues to increase partnership with the State of Oregon Background Check Unit and CRIMS (Criminal Records Information Management System).

**LANE COUNCIL OF GOVERNMENTS
FY16 BUDGET
BUSINESS SERVICES – 2015-16 WORK PROGRAM**

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
 Minutes Recorder services

Services Funds: Enterprise Funds: \$4,559,695

Total FTE: 1.57 FTE

BUSINESS SERVICES

Service Budget: \$64,548
Service Funds: Enterprise Fund – Business Services Administration
FTE: .32 FTE

This service area also 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 owned building - Park Place Building - funded by dedicated rental revenues.

BUSINESS LOANS SERVICE

Service Budget: \$3,218,430
Service Funds: Business Services Funds
FTE: 1.08 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.

BUILDING MANAGEMENT

Service Budget: \$1,213,466
Service Funds: Enterprise Fund – Park Place Building; Springfield Building
FTE: .07 FTE

Description

Staff provides property management for LCOG-owned real estate: Park Place Building and Springfield Building. Costs for FTE and expenses (including debt service) for building management are charged against the rent revenue collected on the buildings.

MINUTES RECORDER SERVICES

Service Budget: \$63,251
Service Funds: Business Services Funds
FTE: .10 FTE

Description

Services for minutes recording 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 25 small business loans which will help small businesses to create 300 new jobs.

ACCOMPLISHMENTS AND PERFORMANCE

1. Business Loans - LCOG funded 15 small business loans during 2014 for a total amount of \$4 million in loans. These loans are expected to help small businesses create over 250 new jobs.

**LANE COUNCIL OF GOVERNMENT
FY16 BUDGET
BUDGET NOTES AND DEFINITIONS**

FUND DEFINITIONS

LCOG operates out of three reporting fund types: General Fund; Special Revenue Fund, and Enterprise Fund.

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

The General Fund has three managerial sub funds: LCOG Board, Indirect, and Member Support Services. LCOG Board accounts for the activities for the Board of Directors and Executive Management of LCOG. The Indirect sub fund is similar to an internal service fund where the costs of the expenditures are recovered through direct charging the benefiting sub funds. Charges supporting the expenditure recovery are based on a federally approved Indirect Cost Allocation Plan. Member Support Services sub 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 Board (provided by member dues revenue).

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

The Special Revenue Fund includes 70 special revenue sub funds. The direct service areas that are accounted for in the special revenue funds are: Government Services – which include Planning, Transportation and Telecommunications - has 44 reporting sub funds and Senior and Disability Services – which includes Title III and Title XIX activities - has 26 reporting sub funds.

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

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

The Building Management program has two active enterprise sub funds that track the activity of the two buildings owned by LCOG – Park Place Building and Springfield Building - and includes oversight and management of the buildings. LCOG also occupies space Park Place Building and pays an occupancy fee. Park Place Building also includes leased space. Springfield Building is entirely leased space. Revenue from Springfield Building is recorded as rental income. Lastly, LCOG’s Minutes Recorder sub fund is funded by charges for services.

SERVICE DEFINITIONS

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

Fund: Is a legal separate set of books for each fund using generally accepted accounting principles and are in compliance Government Accounting Standards. LCOG has three reporting funds (General Fund; Special Revenue Fund; and Enterprise Fund). Within the reporting funds are 84 managerial sub funds – 3 general fund sub funds, 70 special revenue sub funds, and 11 enterprise sub 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 either designated balances or undesignated balances.

Designated balances are revenues carried over from the prior year for a specific purpose and are not available for general expenditure. Undesignated balances are revenue carried over from the prior year that is available for any expenditure requirement.

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

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

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

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

Requirements:

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

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

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

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

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

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

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

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

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

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

LANE COUNCIL OF GOVERNMENTS FY16 BUDGET ASSUMPTIONS

OVERALL GUIDING PRINCIPLES FOR THE FY16 BUDGET

- The organization will continue to stabilize the General Fund and be in compliance with approved Reserve Policies.
- 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.

FY16 BUDGET ASSUMPTIONS – as of 11/1/14

1. 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 proposed 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 FY16 rates will be presented to the Board for final approval at the 12/18/14 Board Meeting.
2. Health Insurance premiums are going to increase 2% on January 1, 2015*. This is an increase of \$49,794 a calendar year. Dental insurance premiums will increase 9.5% for Met Life**; no increase is anticipated for Willamette Dental. This is an increase of \$12,383 a calendar year.

The current EA contract 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 type of health coverage of the employee, will expire mid-way through the fiscal year on December 31, 2015. As a result, these costs are currently unknown for the second half of FY16 (as part of our protocol, should the health insurance premiums increase beyond an average of 2%, LCOG will present the increase as part of its March Revised Budget for Board approval).

Under the current SEIU contract (July 1, 2014 through June 30, 2016), LCOG also pays into HRA accounts for SEIU members a contribution of \$1,800 or \$2,400, depending on the type of health coverage of the employee.

*update 3/2015 health insurance premiums: In February we were updated by our insurance company to expect an increase between 8% and 17% as of January 1, 2016. In March we were advised that actual claims looked more promising, and as a result, the rate would be closer to an 7.9% increase. FY16 Adopted includes a 7.90% increase to effective 1/1/2016. Increase is estimated at an \$88,380 impact. The actual rate LCOG will be assessed will not be known until late June 2015 – which will be post approval of the Proposed Budget.

**update 2/2015 Met Life dental insurance premiums: In February 2015 we were updated that Met Life will increase our dental insurance premiums by 10%. FY16 Adopted includes a 10% increase in rates. Increase is estimated at a \$14,342 impact.

LANE COUNCIL OF GOVERNMENTS FY16 BUDGET ASSUMPTIONS

3. Effective July 1, 2015, Non- Represented and EA Represented will receive a Cost of Living Allowance (COLA) increase reflecting the average of the previous 5 years of the CPI-U. *** SEIU will receive 2.5% on July 1, 2015. Government Services Managers will receive a 1.5% to a 2.1% COLA effective July 1, 2015 (amount depends on meeting certain goals); Senior and Disabled Services Management will receive a 1.5% COLA on July 1, 2015. ****

*** update 2/2015 Non-Represented and EA Represented COLA for FY16 is 2.0%

**** update 2/2015 Government Services Managers and Senior & Disability Services COLA will be 2.0%.

4. In FY16, merit increases are expected to increase total compensation for LCOG employees. Employees are eligible for 3.5% annual merit increases. However, over 50% of eligible employees will be at the top step of their salary range, which means that they are not eligible for merit increases. At S&DS only 25% of employees are now at top step, meaning 75% are eligible for merit increases. S&DS staff at the top step will receive a merit increase of \$250 or \$350 depending on length of service.
5. LCOG will complete a Salary Survey for SEIU staff per the current Collective Bargaining Agreement. The results of the Survey will go into effect on January 1, 2015.
6. The Executive Director's compensation is set by the LCOG Board and re-evaluated on an annual basis. Her current contract expires on June 30, 2015.*****

***** update 3/2015 Executive Director's contract was automatically renewed for two additional years, ending June 30, 2017. The details of that contract will be negotiated by June 30, 2015.

7. PERS notified employers of the 2015-2017 biennial employer rates in September. LCOG's new rates which begin July 1, 2015, are as follows:
- Tier 1 / Tier 2 : going from current rate of 12.63% to 17.12% which is an increase of 4.49%;
 - OPSRP: going from 11.35% to 10.94% which is a decrease of 0.41%.
8. LCOG will provide effective workspace, equipment and training to enable employees to be productive and effective.
9. LCOG will continue to build a General Fund reserve that is consistent with reserve policies adopted by the Board.
10. LCOG funds the Compensated Absences account (earned vacation balances) for all employees at 50% of the total amount of the liability. In order to ensure the level is appropriate LCOG also implemented a new policy that maximizes vacation payout at termination to 200 hours.

Beginning with FY16 budget, division managers will be including an estimated amount of budgeted funds in their program to offset the cost of employee payouts at termination and any related expenses necessary to replace exiting employees.

LANE COUNCIL OF GOVERNMENTS FY16 BUDGET ASSUMPTIONS

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

In the 2013-2015 biennium, Type B funding was increased to a level of 95% funding compared to historical funding at 85%. In addition, the legislature doubled Oregon Project Independence (OPI) funding and provided one year funding for a pilot to expand OPI services to adults with disabilities. Also, several funding sources under the umbrella of the ADRC such as Options Counseling, Evidenced Based Mental Health, Evidenced Based Health Promotion, Money Management and Gatekeeper have also been funded in the 2013-2015 biennium. Despite these expansions 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.

12. LCOG has balanced its budget in the FY15 Fiscal Year and will continue to ensure a stable budget that provides for reserves in the General Fund, consistent with Board adopted policies.

SPECIFIC DETAILS TO CHANGES IN COSTS INCLUDED IN THE FY15 BUDGET AND CARRIED FORWARD IN THE FY16 BUDGET

- Employees Association received a 1.5% COLA increase effective 7/1/14.
- Non-represented employees received a 1.5% COLA, effective 7/1/14.
- Management, excluding Division Directors and Executive Director, received a 1.5% COLA increase effective 7/1/14. To compensate for previous years with no COLA in the salary range, the S&DS Division Director received a 3.5% COLA in FY15.
- SEIU employees received a 3.4% COLA on July 1, 2014.
- SEIU classifications identified in the Salary Survey completed in September 2014 will receive salary adjustments on January 1, 2015.
- Health Insurance costs will increase on January 1, 2015: Health Insurance premiums will increase 2% or \$24,897 for the remainder of FY15. Dental insurance premiums will increase 9.5% for Met Life; no increase is anticipated for Willamette Dental. This is an increase of \$6,191 for the remainder of FY15. Employee share of insurance continues to be in place.
- Workers' Compensation Insurance: Workers' Compensation Insurance premiums decreased in FY14 (1/1/14) from an average pure premium rate of 1.7% to an average 1.57%. Rates will continue to decrease in FY16 (1/1/15) to 1.49%. Workers' Benefit Fund Assessment (cents-per-hour) rate remained unchanged at 3.3 cents. (Employer share is 1.7 cents; employee share is 1.6 cents).

**LANE COUNCIL OF GOVERNMENTS
FY 16 BUDGET
SUBFUND INFORMATION**

Subfunds added since FY15 Adopted Budget:

Business Services Administration (Enterprise Fund – Loans Program)

New subfund established to report and track leave time for business loans program personnel.

Community Programs (Special Revenue Fund – Senior & Disability Services)

This fund was created to report and track various small community projects. Currently Money Management, Living Well, STEPS and the Dementia grant are under this subfund.

Economic Development Administration (EDA) 2 (Enterprise Fund – Loans Program)

New subfund established to report and track funds received to provide additional EDA approved loans; funds are matched by Lane County.

Regional Imagery Acquisition Program (Special Revenue Fund – Government Services – Planning)

New subfund established to track specific projects where LCOG will coordinate services and enter into agreements with agencies that can be provided orthoimagery and light detection and ranging (LIDAR) services.

Subfunds to be deactivated:

Living Well (Special Revenue Fund – Senior & Disability Services)

Services for Living Well are now combined with new Subfund Community Programs. (See above).

Regional Orthophotography FY13 (Special Revenue Fund – Government Services – Planning)

Project ended in FY15. See Regional Imagery Acquisition Program.

Subfunds name changes since FY15 Adopted Budget:

Loan LCOG – changed to Loan Regional Investment Board (RIB) Revolving Lane Fund (RLF)

Change was made to more accurately reflect the source of funds and the program funding activity.

**LANE COUNCIL OF GOVERNMENTS
FY16 PROJECTED BUDGET
INTERNAL TRANSFERS**

TRANSFERS IN (revenues to the receiving subfund)		TRANSFERS OUT (expenditures of the providing subfund)	
	Amount		Amount
To General Fund - LCOG Board from:		From General Fund - LCOG Board to:	
Park Place Building	\$ 34,145	Government Services Administration	\$ 100,000
To General Fund - Member Support Services from:		Lane Information Center	\$ 5,958
LCOG Board	\$ 16,000	Member Support Services	\$ 16,000
General Fund - Transfers Out	\$ 50,145	Oregon Emergency Management & State Police	\$ 31,000
To Special Revenue Fund - Government Services from:		From General Fund - Member Support Services	
General Fund - LCOG Board		Government Services Administration	\$ 1,099
Government Services Administration	\$ 100,000	General Fund - Transfers Out	\$ 154,057
Lane Information Center	\$ 5,958		
Oregon Emergency Management & State Police	\$ 31,000		
General Fund - Member Support Services			
Government Services Administration	\$ 1,099	From Special Revenue Fund - Government Services to:	
Special Revenue Fund - Planning & Transportation Services		Special Revenue Fund - Planning & Transportation Services	
General Planning	\$ 310,678	General Planning	\$ 310,678
Government Services Administration	\$ 521,010	Government Services Administration	\$ 521,010
Transportation Services Administration	\$ 86,812	Transportation Services Administration	\$ 86,812
Special Revenue Fund - Technology Services		Special Revenue Fund - Technology Services	
Government Services Administration	\$ 51,980	Government Services Administration	\$ 51,980
Telecommunications Management	\$ 42,000	Telecommunications Ops	\$ 42,689
Telecommunications Reserve	\$ 689	Enterprise Funds - Business Services Administration	\$ 8,069
Transfers to Special Revenue Funds	\$ 1,151,226	Special Revenue Fund - Transfers Out	\$ 1,021,238
To Special Revenue Fund - Senior and Disability Services from:			
Special Revenue Fund:		From Special Revenue Fund - Senior and Disability Services to:	
S&DS Title III subfunds	\$ 1,998,102	Special Revenue Fund: Senior and Disabled Services	
S&DS Title XIX subfunds	\$ 200,000	S&DS Title III subfunds	\$ 1,238,302
S&DS Local contracts and grants subfunds	\$ 533,095	S&DS Title XIX subfunds	\$ 298,705
Transfers to Special Revenue Funds	\$ 2,731,197	S&DS Local contracts and grants subfunds	\$ 1,194,190
To Enterprise Fund - Business Services Administration from:		Special Revenue Fund - Transfers Out	\$ 2,731,197
Economic Development	\$ 8,069		
Loan Programs	\$ 52,584	From Enterprise Funds to:	
Park Place Building	\$ 3,895	General Fund - LCOG Board	\$ 34,145
Transfers to Enterprise Funds	\$ 64,548	Enterprise Fund - Business Services Administration	\$ 56,479
		Enterprise Fund - Transfers Out	\$ 90,624
TOTAL FY16 PROJECTED BUDGET TRANSFER - REVENUES	\$ 3,997,116	TOTAL FY16 PROJECTED BUDGET TRANSFER - EXPENDITURES	\$ 3,997,116

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

Fiscal Year Ending	Park Place Building					
	Umpqua Bank Loan		Wells Fargo Loan		Umpqua Bank Loan/FPD	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	147,007	263,321	-	-	-	-
2017	154,042	256,287	-	-	-	-
2018	162,855	247,474	-	-	-	-
2019	4,348,604	199,033	-	-	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
2030	-	-	-	-	-	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
	<u>\$ 4,812,508</u>	<u>\$ 966,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Original loan	Date of loan	Original loan	Date of loan	Original loan	Date of loan
	\$4,750,000	1/3/2008	\$550,000	6/9/2009	\$219,963	5/20/2010
	<u>\$750,000</u>	4/6/2009				
	\$5,500,000		Paid off early on 9/30/14 saving \$28,673 in interest and release of escrow holding account of \$70,404		Paid off early on 9/30/14 saving \$890 in interest	

This schedule is continued on the following pages.

Springfield Building Umpqua Bank Loan				Fiscal
LCOG Board		Springfield Building		Year
Principal	Interest	Principal	Interest	Ending
38,604	62,156	32,859	52,905	2016
40,984	59,776	34,884	50,879	2017
1,049,485	24,366	893,286	20,740	2018
-	-	-	-	2019
-	-	-	-	2020
-	-	-	-	2021
-	-	-	-	2022
-	-	-	-	2023
-	-	-	-	2024
-	-	-	-	2025
-	-	-	-	2026
-	-	-	-	2027
-	-	-	-	2028
-	-	-	-	2029
-	-	-	-	2030
-	-	-	-	2031
-	-	-	-	2032
-	-	-	-	2033
-	-	-	-	2034
-	-	-	-	2035
-	-	-	-	2036
<u>\$ 1,129,073</u>	<u>\$ 146,298</u>	<u>\$ 961,029</u>	<u>\$ 124,524</u>	
Original loan	Date of loan	Original loan	Date of loan	
\$1,350,497	11/29/2007	\$1,149,503	11/29/2007	

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

Fiscal Year Ending	USDA Loan #2		USDA Loan #3		USDA Loan #4	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	36,760	5,149	17,376	2,984	14,365	2,642
2017	37,007	4,776	17,489	2,811	14,481	2,499
2018	36,432	4,399	17,664	2,636	14,626	2,354
2019	36,376	4,019	17,841	2,459	14,773	2,207
2020	35,809	3,635	18,019	2,281	14,920	2,060
2021	40,199	3,247	18,199	2,101	15,069	1,911
2022	40,591	2,855	18,381	1,919	15,220	1,760
2023	40,987	2,459	18,565	1,735	15,372	1,608
2024	41,387	2,059	18,751	1,549	15,526	1,454
2025	41,791	1,655	18,938	1,362	15,681	1,299
2026	42,199	1,247	19,128	1,172	15,838	1,142
2027	42,611	835	19,319	981	15,997	983
2028	42,411	418	19,512	788	16,156	824
2029	-	-	19,707	593	16,318	662
2030	-	-	19,904	396	16,481	499
2031	-	-	19,642	198	16,646	334
2032	-	-	-	-	16,594	167
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
	<u>\$ 514,560</u>	<u>\$ 36,753</u>	<u>\$ 298,435</u>	<u>\$ 25,965</u>	<u>\$ 264,063</u>	<u>\$ 24,405</u>
	Original loan	Date of loan	Original loan	Date of loan	Original loan	Date of loan
	\$1,000,000	5/21/1998	\$478,000	10/11/2000	\$400,000	7/30/2001

USDA Loan #5		USDA Loan #6		Total - All Debt		Fiscal
Principal	Interest	Principal	Interest	Principal	Interest	Year Ending
17,736	3,480	17,194	4,002	321,901	396,639	2016
17,918	3,303	17,393	3,830	334,198	384,161	2017
18,097	3,124	17,567	3,656	2,210,012	308,749	2018
18,278	2,943	17,743	3,480	4,453,615	214,141	2019
18,461	2,760	17,920	3,303	105,129	14,039	2020
18,645	2,575	18,100	3,124	110,212	12,958	2021
18,832	2,389	18,281	2,943	111,305	11,866	2022
19,020	2,201	18,463	2,760	112,407	10,763	2023
19,210	2,010	18,648	2,575	113,522	9,647	2024
19,402	1,818	18,834	2,389	114,646	8,523	2025
19,596	1,624	19,023	2,200	115,784	7,385	2026
19,792	1,428	19,213	2,010	116,932	6,237	2027
19,990	1,230	19,405	1,818	117,474	5,078	2028
20,190	1,030	19,599	1,624	75,814	3,909	2029
20,392	829	19,795	1,428	76,572	3,152	2030
20,596	625	19,993	1,230	76,877	2,387	2031
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>\$ 347,815</u>	<u>\$ 33,999</u>	<u>\$ 399,885</u>	<u>\$ 45,482</u>	<u>\$ 8,727,368</u>	<u>\$ 1,403,540</u>	

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

By Service:	Principal	Interest	By Type:	Principal	Interest
Business	\$ 1,824,758	\$ 166,604	Government	\$ 5,941,581	\$ 1,112,412
Building	\$ 6,902,610	\$ 1,236,936	Business	\$ 2,785,787	\$ 291,128
Total	\$ 8,727,368	\$ 1,403,540		\$ 8,727,368	\$ 1,403,540

**LANE COUNCIL OF GOVERNMENTS
FY16 BUDGET
INTERFUND LOAN PAYMENT SCHEDULE
8/2012 - 8/2021**

Fiscal Year	Rate	Principal		Interest		Total Payment	Balance
FY12					Loan issued to DMG		418,000.00
FY13	0.500%	\$ -		\$ -		\$ -	418,000.00
FY14	0.500%	\$ 82,999.85	+	\$ 2,488.91	=	\$ 85,488.76 a	335,000.15
FY15	0.500%	\$ 41,069.38	+	\$ 1,675.00	=	\$ 42,744.38	293,930.77
FY16	0.500%	\$ 41,274.73	+	\$ 1,469.65	=	\$ 42,744.38	252,656.04
FY17	0.500%	\$ 41,481.10	+	\$ 1,263.28	=	\$ 42,744.38	211,174.94
FY18	0.500%	\$ 41,688.51	+	\$ 1,055.87	=	\$ 42,744.38	169,486.44
FY19	0.500%	\$ 41,896.95	+	\$ 847.43	=	\$ 42,744.38	127,589.49
FY20	0.500%	\$ 42,106.43	+	\$ 637.95	=	\$ 42,744.38	85,483.06
FY21	0.500%	\$ 42,316.96	+	\$ 427.42	=	\$ 42,744.38	43,166.09
FY22	0.500%	\$ 43,166.09	+	\$ 215.83	=	\$ 43,381.92	0.00

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

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

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

a: Amount represents two annual payments made in FY14.

LANE COUNCIL OF GOVERNMENTS
ENTERPRISE FUNDS DETAIL - PARK PLACE BUILDING
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted
Resources:					
Rental Income	\$ 363,664	\$ 523,572	\$ 511,919	\$ 532,000	\$ 512,150
Occupancy Revenues	\$ 467,954	\$ 464,292	\$ 464,292	\$ 464,000	\$ 432,060
Loan Proceeds - DMG	\$ 418,000	\$ -	\$ -	\$ -	\$ -
Reimbursed Costs - DMG	\$ 30,000	\$ (597)	\$ -	\$ -	\$ -
Interest Earned	\$ (178)	\$ 102	\$ 142	\$ -	\$ 256
Transfers In	\$ 141,410	\$ 117,024	\$ 193,133	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ -	\$ 70,404	\$ - (c)
Total Resources	\$ 1,420,850	\$ 1,104,393	\$ 1,169,487	\$ 1,066,404	\$ 944,466
Requirements:					
Personal services	\$ 15,883	\$ 16,520	\$ 8,178	\$ 9,572	\$ 10,018
Support services	\$ 8,543	\$ 9,483	\$ 3,838	\$ 3,709	\$ 3,126
Materials and services	\$ 430,059	\$ 372,738	\$ 415,936	\$ 400,000	\$ 440,149
Capital outlay	\$ 432,928	\$ 51,809	\$ -	\$ -	\$ -
Debt service	\$ 533,437	\$ 653,844	\$ 739,305 (a)	\$ 569,847	\$ 453,072 (b)
Transfers Out	\$ -	\$ -	\$ 2,230	\$ 12,872	\$ 38,040
Ending Reserves	\$ -	\$ -	\$ -	\$ 70,404	\$ 61 (c)
Total Requirements	\$ 1,420,850	\$ 1,104,393	\$ 1,169,487	\$ 1,066,404	\$ 944,466

For detail to Building Loans/Debt, see Supplemental section of this document (Debt Schedule).

(a) FY14 actual: Debt service consists of: Park Place loans of \$739,305: \$364,257 interest and \$289,559 principal payment on PPB building loans; and \$85,489 for payment due Board (FY12 loan-third floor tenant improvements).

(b) FY16 Debt service consists of: Park Place building loans: \$263,321 interest and \$147,007 principal payments on building loans; and \$42,744 for payment due LCOG Board (PPB loan-third floor tenant improvements).

(c) An escrow reserve was associated with one of the building loans (Wells Fargo). At loan payoff, escrow was released. Cash associated with this contingency was released and the escrow was closed.

September 2014: Funds transferred to PPB (\$325,562) to pay off two PPB loans (leaving only one outstanding loan on the building). Remaining \$78,873 transferred to LCOG Board and a Capitol Improvement / Building Reserve was established (transaction reflected in FY15 Revised Budget).

(c - cont'd) As part of the Wells Fargo PPB payoff transaction, the amount LCOG was required to hold in escrow with U. S. Bank was no longer required. Funds were liquidated (no longer an obligation against LCOG cash reserves).

LANE COUNCIL OF GOVERNMENTS
ENTERPRISE FUND DETAIL - SCHAEFERS BUILDING
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL

	<u>FY12</u> <u>Actual</u>	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Adopted</u>	<u>FY16</u> <u>Adopted</u>
Resources:					
Rental Income	\$ 174,083 #	\$ -	\$ -	\$ -	\$ -
Building sale proceeds	\$ -	\$ -	\$ 413,402 (a)	\$ -	\$ -
Occupancy Revenue	\$ 203,044	\$ 206,052	\$ 206,052	\$ -	\$ -
Interest Earned	\$ 17	\$ 19	\$ 35	\$ -	\$ -
Transfers In	\$ -	\$ 26,172	\$ -	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ -	\$ -	\$ -
 Total Resources	<u>\$ 377,145</u>	<u>\$ 232,243</u>	<u>\$ 619,489</u>	<u>\$ -</u>	<u>\$ -</u>
Requirements:					
Personal services	\$ 15,881	\$ 18,631	\$ 7,268	\$ -	\$ -
Support services	\$ 8,626	\$ 10,695	\$ 3,411	\$ -	\$ -
Materials and services	\$ 188,557	\$ 131,916	\$ 126,653	\$ -	\$ -
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	\$ 76,754	\$ 71,001	\$ 71,002	\$ -	\$ -
Transfers Out	\$ 87,327	\$ -	\$ 2,646	\$ -	\$ -
Ending Reserves	\$ -	\$ -	\$ 408,510 (b)	\$ -	\$ -
 Total Requirements	<u>\$ 377,145</u>	<u>\$ 232,243</u>	<u>\$ 619,489</u>	<u>\$ -</u>	<u>\$ -</u>

Third floor tenant lease ended 6/30/12.

- (a) On 6/27/14 (FY14) Schaefer's Building sold for \$3,000,000. Net sale proceeds after debt (\$2,449,826) and FY14 operating expenses (\$136,772) totaled \$413,402 as of 7/1/14 (FY15). (In that the building sold, we did not establish a budget for FY15). We earned additional minor revenue and incurred minor operating expenses after 7/1/14 (net \$4,892) leaving \$408,510 available.
- (b) In FY15, we had additional building net operating expenses of \$4,075 leaving \$404,435 remaining funds. Funds were transferred to Park Place Building subfund to pay off two PPB building loans (\$325,562 - which leaves only one outstanding loan on the building). The remaining funds of \$78,873 was transferred to LCOG Board and a Capital Improvement/Building reserve was established. (These transactions were reflected in the FY15 Revised Budget).

LANE COUNCIL OF GOVERNMENTS
ENTERPRISE FUND DETAIL - SPRINGFIELD BUILDING
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted
Resources:					
Rental Income	\$ 345,661	\$ 253,542	\$ 234,067	\$ 269,000	\$ 269,000
Occupancy Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	\$ 28	\$ 89	\$ 85	\$ -	\$ -
Transfers in	\$ -	\$ -	\$ 28,333	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	<u>\$ 345,688</u>	<u>\$ 253,631</u>	<u>\$ 262,484</u>	<u>\$ 269,000</u>	<u>\$ 269,000</u>
Requirements:					
Personal services	\$ -	\$ 2,896	\$ 3,933	\$ 5,983	\$ -
Support services	\$ -	\$ 3,574	\$ 1,846	\$ 2,319	\$ -
Materials and services	\$ 152,390	\$ 128,148	\$ 134,427	\$ 140,227	\$ -
Capital outlay	\$ 21,640	\$ -	\$ -	\$ 236	\$ -
Debt service	\$ 85,764	\$ 85,764	\$ 85,764	\$ 85,764	\$ 85,764
Transfers Out	\$ 85,894	\$ 33,250	\$ 36,514	\$ 34,471	\$ -
Ending Reserves	\$ -	\$ -	\$ -	\$ -	\$ 183,236 *
Total Requirements	<u>\$ 345,688</u>	<u>\$ 253,631</u>	<u>\$ 262,484</u>	<u>\$ 269,000</u>	<u>\$ 269,000</u>

FY16 Proposed amended to include Springfield Rental Income and Debt on the Building.

* During FY16 Revised Budget, the full requirements will be identified, reducing reserves to offset expense changes.

LANE COUNCIL OF GOVERNMENTS
SUPPLEMENTAL INFORMATION - OVERHEAD CHARGES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL

	<u>FY12</u> <u>Actual</u>	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Adopted</u>	<u>FY16</u> <u>Adopted</u>
Resources:					
Support Services	\$ 3,627,964	\$ 3,350,634	\$ 2,857,016	\$ 2,857,959	\$ 2,831,855
Overhead balancing adjustment	\$ 267,128 (a)	\$ -	\$ 141,481 (a)	\$ -	\$ -
Administrative fees	\$ 32,990	\$ 11,716	\$ 5,200	\$ -	\$ -
Total Resources	<u>\$ 3,928,082</u>	<u>\$ 3,362,350</u>	<u>\$ 3,003,697</u>	<u>\$ 2,857,959</u>	<u>\$ 2,831,855</u>
Requirements:					
Personal services	\$ 2,449,284	\$ 1,923,234	\$ 1,395,236	\$ 1,416,289	\$ 1,495,107
Materials and services	<u>\$ 1,478,798</u>	<u>\$ 1,439,116</u>	<u>\$ 1,608,461</u>	<u>\$ 1,441,670</u>	<u>\$ 1,336,748</u>
Total Requirements	<u>\$ 3,928,082</u>	<u>\$ 3,362,350</u>	<u>\$ 3,003,697</u>	<u>\$ 2,857,959</u>	<u>\$ 2,831,855</u>

Shortage

(a) Amount of shortfall experienced in the subfund (under recovery of indirect costs). LCOG Board subfund was required to cover the shortfall. Funds are recovered in the second year of the actual shortfall (for example, FY14 will be recovered in FY16).

Resources are internal charges to other subfunds; those costs appear as support services expense. The basis for the expense is the total Personal services and Materials and services noted above.

LANE COUNCIL OF GOVERNMENTS
Personal Services and FTE
FY16 Budget

	FTE	Personal Services*
By Reporting Fund		
General Fund	13.51 ^	\$ 1,662,435
Special Revenue Fund	174.40	\$ 15,808,255
Enterprise Fund	1.57	\$ 229,716
Total	189.48	\$ 17,700,406
By Fund, By Division		
General Fund		
Executive Director	1.00	\$ 219,297
Administration	12.51 ^	\$ 1,443,138
Special Revenue		
Government Services	25.04	\$ 2,831,852
Senior & Disabled Services	151.90	\$ 12,976,403
Enterprise		
Building Management Program	0.12	\$ 10,018
Loan Program	1.35	\$ 211,446
Minutes Recording	0.10	\$ 8,252
Total	192.02	\$ 17,700,406

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

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

LANE COUNCIL OF GOVERNMENTS
FY16 PROPOSED BUDGET
FTE BY SUBFUND: FY12 - FY16

Fund	Service Area - Subfund	Fiscal Year FTE						
		2012 Adopted	2013 Adopted	2014 Adopted	2014 Revised	2015 Adopted	2015 Revised	2016 Adopted
General Fund								
	Lane Council of Governments - Board	0.41	0.75	0.75	1.04	0.75	0.83	0.83
	Indirect - Central Services	21.79	17.86	11.72	13.64	12.65	12.11	12.69
	Total FTE	22.20	18.61	12.47	14.68	13.40	12.94	13.52
Enterprise Funds								
	Loan-Business Services Administration	0.00	0.00	0.00	0.00	0.33	0.32	0.32
	Loan Program-EDA	0.21	0.19	0.21	0.16	0.16	0.16	0.16
	Loan Program-EDA 2	0.00	0.00	0.00	0.00	0.00	0.00	0.08
	Loan Program-Other Packaging	0.16	0.14	0.13	0.06	0.07	0.07	0.06
	Loan Program-RBDF Packaging	0.61	0.45	0.61	0.48	0.29	0.28	0.28
	Loan Program-RBEG RLF	0.02	0.02	0.00	0.00	0.01	0.01	0.01
	Loan Program-Rural Investment Board	0.01	0.01	0.00	0.00	0.00	0.00	0.01
	Loan Program-SBA504	0.77	0.77	1.03	0.62	0.50	0.52	0.48
	Minutes Recording	0.27	0.14	0.09	0.09	0.10	0.10	0.10
	Park Place Building	0.10	0.15	0.10	0.07	0.07	0.08	0.07
	Schaefers Building	0.10	0.17	0.10	0.05	0.00	0.00	0.00
	Springfield Building	0.00	0.03	0.03	0.04	0.05	0.04	0.00
	Total FTE	2.25	2.07	2.30	1.58	1.58	1.58	1.57
Special Revenue Funds								
	Government Services - Planning							
	BTOP	0.04	0.00	0.00	0.00	0.00	0.00	0.00
	BTOP Fiber Project	0.71	0.49	0.04	0.48	0.00	0.00	0.00
	Community Safe CENS	0.10	0.06	0.04	0.08	0.05	0.15	0.00
	Community Safety 911	0.24	0.23	0.16	0.35	0.08	0.09	0.09
	Community Safety Other	1.20	1.09	0.41	0.50	0.68	1.00	1.09
	Creative Services Other	0.42	0.26	0.00	0.00	0.00	0.00	0.00
	Creative Services-Pooled	0.01	0.02	0.00	0.00	0.00	0.00	0.00
	Economic Development	0.44	0.21	0.13	0.13	0.13	0.13	0.13
	General Planning	0.00	0.16	2.50	0.10	0.69	0.05	1.84
	GISCPA	4.42	4.67	3.14	3.86	4.79	3.81	3.43
	GIS Graffiti Database	0.01	0.02	0.01	0.01	0.02	0.01	0.01
	GIS Other	2.87	2.37	1.56	1.52	1.75	2.45	2.33
	Government Service-Administration	0.00	0.00	7.66	5.36	4.36	4.34	4.32
	Hearings Official and Land Use Law	0.40	0.42	0.66	0.31	0.27	0.53	0.51
	Lane Information Center	0.33	0.21	0.17	0.09	0.16	0.08	0.08
	Metro Planning Coordination-Pooled	0.19	0.02	0.00	0.00	0.01	0.00	0.00
	Natural Resource Planning	2.14	1.64	1.31	0.78	0.82	0.67	0.66
	Oregon Emergency Management & State Police	0.70	0.69	0.55	0.57	0.69	0.49	0.49
	Oregon Planning Institute	0.29	0.30	0.07	0.07	0.00	0.00	0.00
	Phase III Wetlands Pooled	0.00	0.00	0.00	0.00	0.05	0.05	0.00
	Regional Orthophotography FY13	0.00	0.00	0.00	0.01	0.00	0.00	0.00
	Regional Planning	0.12	0.20	0.09	0.09	0.23	0.26	0.26
	RTS Coordination	0.68	0.00	0.00	0.00	0.00	0.00	0.00
	RTS Other	0.31	0.37	0.58	0.23	0.17	0.15	0.13
	Scenario Planning	0.00	0.00	0.00	0.70	0.71	0.71	0.00
	Special Agreements	0.14	0.50	0.00	0.00	0.00	0.00	0.00
	Tax Collections	0.03	0.04	0.02	0.02	0.03	0.11	0.11
	Transportation Operations	9.31	7.53	4.74	3.09	4.96	4.24	4.18
	Transportation Projects	1.01	0.74	0.88	0.75	0.68	0.56	0.43
	United Front	0.00	0.02	0.00	0.00	0.00	0.00	0.00
	Urban & Regional Planning	1.87	1.66	1.31	1.65	0.95	1.38	0.73
	Wetlands MultiCity Inventory	0.00	0.00	0.00	0.00	0.09	0.15	0.00
	Total FTE	27.98	23.92	26.02	20.75	22.34	21.41	20.82 **
	Government Services - Telecommunications							
	MetroTV	1.97	1.75	1.53	1.53	1.26	1.25	1.25
	Public Agency Network	0.00	0.00	0.00	0.33	0.42	0.29	0.13
	Telecommunications Management	3.50	3.57	2.55	2.55	2.92	2.63	2.84
	Telecommunications Projects	0.00	0.00	0.00	0.00	0.00	0.01	0.00
	Total FTE	2.09	1.95	1.62	4.41	4.60	4.18	4.22 **
	Senior & Disability Services							
	Aging & Disability Resource Center	0.00	0.13	0.38	0.41	3.79	4.13	4.01
	Area Plan Administration	1.53	1.66	1.46	0.64	0.00	0.00	0.00
	Community Programs	0.00	0.00	0.00	0.00	0.00	2.93	2.25
	Family Care Services	0.87	0.87	0.85	0.93	0.79	0.83	0.82
	Hospital Intake Services	1.50	1.50	1.50	1.44	1.00	1.00	1.00
	Living Well	0.00	0.03	0.40	0.16	1.53	0.00	0.00
	OPI Case Management	0.92	1.58	0.21	1.17	3.47	5.13	5.00
	Real Choices Systems Change	1.21	0.33	0.00	0.00	0.00	0.00	0.00
	S&DS Administration	0.00	0.00	0.35	0.20	20.22	20.92	21.42
	S&DS Transportation Assessments	2.33	2.13	2.13	2.44	2.91	2.74	2.78
	Senior Connections	4.18	5.16	5.48	5.30	4.13	4.26	5.06
	Senior Connections Florence Transportation	0.00	0.00	0.00	0.00	0.08	0.08	0.08
	Senior Meals	7.07	6.53	6.04	6.56	6.75	6.75	8.02
	Type B Funds	97.17	104.68	103.42	115.96	100.32	104.33	101.46
	Title III-D	0.22	0.23	0.21	0.09	0.30	0.00	0.00
	Title VII-A	0.04	0.00	0.02	0.00	0.00	0.00	0.00
	Total FTE	117.04	124.83	122.45	135.29	145.29	153.10	151.90
Total FTE All Subfunds**		171.56	171.37	167.30	176.71	187.21	193.22	192.02 **

a - New subfund

*Excluded are any funds without FTE over the time period indicated on the schedule.

** totals include rounding differences

**LANE COUNCIL OF GOVERNMENTS
REVENUES AND EXPENDITURES
TEN YEAR HISTORY: FISCAL YEAR 2007-2016**

	Resources less Transfers	Expenditures less Transfers	Net	FTE
FY07	\$ 31,054,267	\$ 24,291,393	\$ 6,762,874	159.72
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	173.38
FY14	\$ 31,370,036	\$ 24,921,763	\$ 6,448,273	186.79
FY15*	\$ 36,081,922	\$ 28,060,827	\$ 8,021,095	187.21
FY16**	\$ 36,600,656	\$ 30,331,219	\$ 6,269,437	192.02

Revenue and Expenditure amounts exclude interfund transfers (duplicative data). Net equals LCOG reserve ending balance. Amounts are Adopted Budget values unless noted.

* FY15 Adopted

**FY16 Adopted

**LANE COUNCIL OF GOVERNMENTS
TEN YEAR HISTORY OF FTE
FY07 - FY16 BUDGET**



LANE COUNCIL OF GOVERNMENTS
MEMBER DUES RATES - FY15 BUDGET AND FY16 ADOPTED

JURISDICTION

Lane County

Cities

Eugene
Springfield
Cottage Grove
Florence
Junction City
Veneta
Creswell
Oakridge
Dunes City
Coburg
Lowell
Westfir

School Districts

Eugene 4J
Springfield
Bethel
McKenzie
LCC
South Lane
Creswell

Utilities

EWEB
EPUD
Heceta Water District

Special Districts

Port of Siuslaw
Lane ESD
Western Lane Ambulance
Willamalane
River Road Park District
Fern Ridge Library District
Siulaw Valley Fire & Rescue
Lane Library District
Siuslaw Library District

14-15 BASE	14-15 RATE	14-15 DUES	14-15 BASE	14-15 RATE	14-15 DUES	15-16 BASE	15-16 RATE	15-16 Dues - Level 1	15-16 Dues - Level 2
Without Reduction			16.5% Reduction (ADOPTED)			Adopted FY 2016 Dues (no reduction)			
353,155	0.260	\$ 91,820	353,155	0.217	\$ 76,635	353,155	0.220	\$ 77,694	\$ 77,694
158,335	0.47	\$ 74,417	158,335	0.392	\$ 62,110	158,335	0.400	\$ 63,334	\$ 63,334
59,840	0.47	\$ 28,125	59,840	0.392	\$ 23,473	59,840	0.400	\$ 23,936	\$ 23,936
9,770	0.47	\$ 4,592	9,770	0.392	\$ 3,832	9,770	0.400	\$ 3,908	\$ 3,908
8,470	0.47	\$ 3,981	8,470	0.392	\$ 3,323	8,470	0.400	\$ 3,388	\$ 3,388
5,445	0.47	\$ 2,559	5,445	0.392	\$ 2,136	5,445	0.400	\$ 2,178	\$ 2,178
4,610	0.47	\$ 2,167	4,610	0.392	\$ 1,808	4,610	0.400	\$ 1,844	\$ 1,844
4,990	0.47	\$ 2,345	4,990	0.392	\$ 1,957	4,990	0.400	\$ 1,996	\$ 1,996
3,210	0.47	\$ 1,509	3,210	0.392	\$ 1,259	3,210	0.400	\$ 1,284	\$ 1,284
1,305	0.47	\$ 613	1,305	0.392	\$ 512	1,305	0.400	\$ 522	\$ 1,000
1,045	0.47	\$ 491	1,045	0.392	\$ 410	1,045	0.400	\$ 500	\$ 1,000
1,055	0.47	\$ 496	1,055	0.392	\$ 414	1,055	0.400	\$ 500	\$ 1,000
255	0.47	\$ 120	255	0.392	\$ 100	255	0.400	\$ 500	\$ 1,000
16,865	0.117	\$ 1,973	16,865	0.098	\$ 1,647	16,865	0.100	\$ 1,687	\$ 1,687
11,018	0.117	\$ 1,289	11,018	0.098	\$ 1,076	11,018	0.100	\$ 1,102	\$ 1,102
5,865	0.117	\$ 686	5,865	0.098	\$ 573	5,865	0.100	\$ 587	\$ 1,000
218	0.117	\$ 26	218	0.098	\$ 21	218	0.100	\$ 500	\$ 1,000
14,015	0.117	\$ 1,640	14,015	0.098	\$ 1,369	14,015	0.100	\$ 1,402	\$ 1,402
2,716	0.117	\$ 318	2,716	0.098	\$ 265	2,716	0.100	\$ 500	\$ 1,000
1,260	0.117	\$ 147	1,260	0.098	\$ 123	1,260	0.100	\$ 500	\$ 1,000
87,357	0.117	\$ 10,221	87,357	0.098	\$ 8,530	87,357	0.100	\$ 8,736	\$ 8,736
26,601	0.117	\$ 3,112	26,601	0.098	\$ 2,598	26,601	0.100	\$ 2,660	\$ 2,660
2,215	0.117	\$ 259	2,215	0.098	\$ 217	2,215	0.100	\$ 500	\$ 1,000
		\$ 470			\$ 392			\$ 500	\$ 1,000
		\$ 470			\$ 392			\$ 500	\$ 1,000
		\$ 470			\$ 392			\$ 500	\$ 1,000
		\$ 470			\$ 392			\$ 500	\$ 1,000
		\$ 470			\$ 392			\$ 500	\$ 1,000
		\$ 470			\$ 392			\$ 500	\$ 1,000
		\$ 470			\$ 392			\$ 500	\$ 1,000
		\$ 470			\$ 392			\$ 500	\$ 1,000
		\$ 470			\$ 392			\$ 500	\$ 1,000

TOTAL

\$237,136

\$195,879

204,258

213,149

Members have two rates to choose from. At the time of the document production, members have not yet selected FY16 dues level. FY16 Budget was proposed at \$197,197 which approximates a conservative estimate, pending actual finalized dues amount.

LANE COUNCIL OF GOVERNMENTS POLICY REGARDING ESTABLISHING RESERVES

The adopted policy is applicable to each Reserve established in Lane Council of Governments General Fund. Lane Council of Governments established two primary designated reserves: Operating Reserve and Reserve for PERS. The policy was established on December 19, 2013.

OPERATING RESERVE

PURPOSE

The purpose of the Operating Reserve policy for Lane Council of Governments is to ensure the stability of the service mission, programs, and ongoing operations of the organization.

The Operating Reserve 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 Reserve 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.

Operating Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of Lane Council of Governments for Operating Reserves to be used and replenished within a reasonably short period of time.

DEFINITIONS AND GOALS

The Operating Reserve Fund is defined as the designated fund set aside by action of the Board of Directors. The minimum amount to be designated as Operating Reserve will be established in an amount sufficient to maintain ongoing operations and programs for a set period of time, measured in months. The Operating Reserve will be reviewed and adjusted in response to internal and external changes.

The target minimum Operating Reserve Fund is equal to two months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, contractual obligations such as rent, and program expenses. Non-cash expenses, such as depreciation and in-kind are not included in the calculation. The calculation of average monthly expenses also excludes some expenses such as pass through expenses, one time or unusual expenditures and capital purchases.

The amount of the Operating Reserve fund target minimum will be calculated each year after approval of the annual budget, reported to the Executive Committee and Board of Directors, and included in the regular quarterly financial reports. In addition, any changes to the Reserve will be presented to the Board for approval as part of Lane Council of Government's supplemental budget actions.

ACCOUNTING FOR RESERVE

The Operating Reserve Fund will be recorded in the financial records as Board-Designated Operating Reserve. Operating Reserves will be maintained in a Lane Council of Governments segregated bank account.

LANE COUNCIL OF GOVERNMENTS POLICY REGARDING ESTABLISHING RESERVES

FUNDING OF RESERVE

The Operating Reserve Fund will be funded with surplus unrestricted operating funds. The Board of Directors may from time to time direct that a specific source of revenue be set aside for Operating Reserves. Examples may include one-time special grants.

USE OF RESERVE

In order to access and utilize the Operating Reserves, the following steps are required:

1. Identification of appropriate use of reserve funds.
The Executive Director and staff will identify the need for access to reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this Policy. This step requires analysis of the reason for the shortfall, the availability of any other sources of funds before using reserves, and evaluation of the time period that the funds will be required and replenished.
2. Authority to use operating reserves.
The Executive Director will submit a request to use Operating Reserves to the Executive Committee of the Board of Directors. The request will include the analysis and determination of the use of funds and plans for replenishment. The organization's goal is to replenish the funds used within twelve months to restore the Operating Reserve Fund to the target minimum amount. If the use of Operating Reserves will take longer than 12 months to replenish, the request will need to go to the full Board of Directors. The Executive Committee will approve or modify the request and authorize transfer from the fund.
3. Reporting and monitoring.
The Executive Director is responsible for ensuring that the Operating Reserve Fund is maintained and used only as described in this Policy. Upon approval for the use of Operating Reserve funds, the Executive Director will maintain records of the use of funds and plan for replenishment. She/he will provide quarterly reports to the Executive Committee/Board of Directors of progress to restore the fund to the target minimum amount.

REVIEW OF POLICY

This Policy will be reviewed every other year, at minimum, by the Executive Committee, or sooner if warranted by internal or external events or changes. Changes to the Policy will be recommended by the Executive Committee to the Board of Director.

PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS) RESERVE

PURPOSE

The purpose of the Public Employees Retirement System (PERS) Reserve policy for Lane Council of Governments is to ensure the stability of the service mission, programs, and ongoing operations of the organization by establishing a dedicated reserve to be utilized to smooth current year impacts from fluctuating PERS rate increases. PERS Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap.

LANE COUNCIL OF GOVERNMENTS POLICY REGARDING ESTABLISHING RESERVES

DEFINITIONS AND GOALS

The PERS Reserve Fund is defined as the designated fund set aside by action of the Board of Directors. The amount to be designated as PERS Reserve will be established in an amount projected to be incurred in the current or upcoming fiscal year. The projected amount will be an amount presented to the Executive Committee for approval and to the Board of Directors as part of the annual budgeting process. The amount of the PERS Reserve will be reported to the Executive Committee and Board of Directors, and included in the regular quarterly financial reports. In addition, any changes to the Reserve will be presented to the Board for approval as part of Lane Council of Government's supplemental budget actions.

ACCOUNTING FOR PERS RESERVES

The PERS Reserve Fund will be recorded in the financial records as Board-Designated Operating Reserve. Due to the nature of the PERS being utilized within one to two fiscal year planning cycles PERS Reserves will be maintained in a Lane Council of Governments current operating bank account.

FUNDING OF RESERVES

The PERS reserve is funded by an identified and anticipated PERS announced rate increase on employers. The rate will be recovered by charges for services. Revenues collected for that portion of our fees related to PERS will be transferred to the PERS reserve.

USE OF RESERVES

In order to access and utilize the PERS Reserves, the following steps are required:

1. Identification of required use of reserve funds.
The Executive Director and staff will identify the need for access to reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this Policy.
2. Authority to use reserves.
The Executive Director will submit a request to use the PERS Reserves to the Executive Committee of the Board of Directors. The request will include the analysis and determination of why the use of funds is needed. The Executive Committee will approve or modify the request and authorize transfer from the fund.
3. Reporting and monitoring.
The Executive Director is responsible for ensuring that the PERS Reserve Fund is maintained and used only as described in this Policy. She/he will provide quarterly reports to the Executive Committee/Board of Directors regarding the use or replenishment of the fund.

REVIEW OF POLICY

This Policy will be reviewed every other year, at minimum, by the Executive Committee, or sooner if warranted by internal or external events or changes. Changes to the Policy will be recommended by the Executive Committee to the Board of Director.

**LANE COUNCIL OF GOVERNMENTS
FY16 ADOPTED BUDGET
COST ALLOCATION PLAN AND METHODOLOGY**

As part of the annual budget process, LCOG develops an Indirect Cost Allocation Plan (ICAP) for the fiscal year. LCOG finalizes the ICAP on or around 6/30 of each year for the following fiscal year (for example, 6/30/15 for FY16). The final FY16 ICAP is submitted for review to ODOT, our identified federal cognizant agency, for approval of the plan.

I. INTRODUCTION

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

Purpose and Scope

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

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

Definitions

Central Service: Cost centers that provide services, usually administrative in nature, to other services/programs on a centralized basis.

Allocation basis: A measurement related to service provided by central service departments/divisions to operating departments/divisions.

Allocated central services: Costs that are allocated to direct services based on an equitable basis. Examples would include general accounting, personnel administration, purchasing, etc.

Carryforward Adjustment: Allocated central service costs that are usually negotiated for that year. When the actual costs of the year involved become known, the differences between the fixed amounts previously approved and the actual costs will be carried forward and used an adjustment to the fixed amounts established for a later year. Excluded would be any activities that was not included in the approved plan, or for unallowable costs that must be reimbursed immediately.

Other Definitions

Direct labor:	All salary and fringe benefits directly charged to a specified program or contract.
Direct Costs:	Charges, such as travel, which are specifically for the benefit of an individual program or contract.
Indirect:	The terms overhead and indirect are used interchangeably.
Overhead Credit:	A payment received by LCOG for the use of an overhead expense category from another agency or an LCOG program or contract that does not pay overhead pool charges.
Overhead Expense:	A general expense which cannot be reasonably attributed to a specific program or contract and has benefit for the entire LCOG organization or all funds in a LCOG Division/Location and is allowable under OMB-A-87.
Overhead Pool:	The summation of all overhead expenses LCOG charged during the accounting period, minus all overhead credits.

II. METHODOLOGY/PROCEDURE

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

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

The indirect cost rate is computed at the beginning of the fiscal year using the adopted budget for the fiscal year. The appropriate indirect rate is then applied monthly to the direct labor cost (salary and fringe) for each service.

- A. Each individual item of cost (salary and other expenses) is coded using the appropriate budget code.

The budget code includes the SubFund, Account Group, Category, and where applicable, Contract, Project and Subproject codes. Salary and fringe line items include employee name.

- B. Direct labor is estimated based on the adopted budget. It consists of salary and fringe benefit cost for all programs and services except those that are overhead/indirect or exempt.
- C. Each cost item is assigned to direct activities wherever possible. Costs that are not able to be directly charged to the service incurring the expense is coded as overhead expense.
- D. An applicable overhead allocation basis is determined for overhead costs via an allocation measurement (for example, 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 indirect actual overages identified at 6/30/14).
- 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 position's service basis (for example, PC count is the service basis for information technology staff in central services). The resulting quotient for each position is then applied to the total position costs to arrive at the total personnel costs charged to each direct service area.

Materials and services costs are allocated based on the measurements used in step two noted above. For example, depreciation expense is a central services cost and it is allocated to the direct service areas based on the percent of space occupied by the service area; postage is based on past utilization which is

expressed as a percentage of postage consumed by service location over the past closed fiscal year). The resulting quotient for each materials and services line item is allocated to the direct service area benefiting from the central services support to arrive at the total materials and services costs charged to each direct service area.

- H. The overhead cost is the sum of the total personnel services costs allocated to service areas and the total materials and supplies costs allocated to service areas. The sum totals the LCOG Indirect/Overhead dollar amount allocated to each service direct service area.
- I. The final calculation is the total dollar amount allocated to each direct service area divided by the direct salary for that direct service area. The result is the percentage or rate charged each service area. This is the cost allocation or indirect rate. Cost Allocation rate by service/program is multiplied by the Direct Labor by service/program area. (Actual direct labor dollars for the specific service are the best indicator of variation in service usage on a monthly basis during the year).

III. SERVICES/PROGRAMS

As part of LCOG's redesigning of service delivery a focus on services and programs resulted in a more direct correlation between the programs being offered and the service category those programs were associated to. This resulted in a reduction of the number of service areas from five (that had been reported through FY12/13) to four (as of FY14/15). As follows:

Agency Administration – Central Services Division

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

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

Business Services

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

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

Government Services

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

Government Administration

Planning and Transportation

Planning

- Planning

- GIS

- Grant writing

- Information Services contract staff

Transportation

Technology/Communication Services

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

- Metro TV

- Telecommunications

Senior and Disability Services

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

- S&DS Administration

- Senior Meals

- Long Term Care

- Program Development

- Operations and Program Integrity

- Contract Management

IV. OVERHEAD RATE

Historical and projected overhead percentages are presented below. Actual cost is based on a fixed carryforward rate. Note as mentioned in section III, LCOG redesigned the service areas from five to four service components as of FY15.

<u>YEAR</u>	<u>SERVICE/ PROGRAM</u>	<u>RATE USED</u>	<u>ACTUAL COST*</u>
FY 09/10	Government Services	58.9394 %	Fixed-carry forward
	Senior & Disabled Services	26.8841%	Fixed-carry forward
	Senior Meals	18.8474%	Fixed-carry forward
	Other/Gov Svs	17.6268%	Fixed-carry forward
	Other/S&DS	18.5684%	Fixed-carry forward
FY10/11	Government Services	55.7678%	Fixed-carry forward
	Senior & Disabled Services	22.5738%	Fixed-carry forward
	Senior Meals	17.4197%	Fixed-carry forward
	Other/Gov Svs	17.3572%	Fixed-carry forward
	Other/S&DS	15.6524%	Fixed-carry forward
FY11/12	Government Services	57.5480%	Fixed-carry forward
	Senior & Disabled Services	23.7457%	Fixed-carry forward
	Senior Meals Services	19.6983%	Fixed-carry forward
	Other/Gov Svs	17.7753%	Fixed-carry forward
	Other/S&DS	17.0317%	Fixed-carry forward
FY12/13	Government Services	57.4024%	Fixed-carry forward
	Senior & Disabled Services	21.0351%	Fixed-carry forward
	Senior Meals Services	18.0368%	Fixed-carry forward
	Other/Gov Svs	15.9880%	Fixed-carry forward
	Other/S&DS	17.4211%	Fixed-carry forward
FY 13/14	Government Services	46.9270%	Fixed-carry forward
	Communications/Technology	38.3890%	Fixed-carry forward
	Senior & Disabled Services	14.8110%	Fixed-carry forward
FY 14/15	Government Services	42.2510%	Fixed-carry forward
	Business Services	38.7460%	Fixed-carry forward
	Communications/Technology	14.7450%	Fixed-carry forward
FY 15/16	Senior & Disabled Services	14.3870%	Fixed-carry forward
	Government Services	36.4530%	Fixed-carry forward
	Business Services	31.2000%	Fixed-carry forward
	Technology/Communications	17.3680%	Fixed-carry forward
	Senior & Disability Services	14.0030%	Fixed-carry forward

FY14, FY15 and FY16 reflect continued refinement of LCOG services.

FY15/16 rates are preliminary rates and are not final until the budget is approved by LCOG Board and the cost plan is approved by our federal cognizant agency.

LANE COUNCIL OF GOVERNMENTS 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
DLCD	Department of Land Conservation & Development

LANE COUNCIL OF GOVERNMENTS ACRONYMS

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.)
EFA	Employer Funded Account
EFTPS	Electronic Federal Tax Payment System
EIS	Environmental Impact Statement
EML	Emergency Map Locator
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
GSA	Government Services Administration
HDR	High Density Residential
HOV	High Occupancy Vehicle
HRA	Health Reimbursement Accounts

LANE COUNCIL OF GOVERNMENTS ACRONYMS

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
MWMC	Metropolitan Wastewater Management Commission
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

LANE COUNCIL OF GOVERNMENTS ACRONYMS

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
OMSI	Oregon Museum of Science & Industry
OPEU	Oregon Public Employees Union
OP	Options Counseling
OPI	Oregon Planning Institute (Government Services)
OPI	Oregon Project Independence (S&DS)
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
OTA	Oregon Transit Association
OTC	Oregon Transit 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

LANE COUNCIL OF GOVERNMENTS ACRONYMS

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
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
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

LANE COUNCIL OF GOVERNMENTS ACRONYMS

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
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

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