



## **FY15 ADOPTED BUDGET**

**FOR THE YEAR JULY 1, 2014—JUNE 30, 2015**



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**FY15 ADOPTED BUDGET**  
**LANE COUNCIL OF GOVERNMENTS**

**859 Willamette Street, Suite 500**

**Eugene OR 97402**

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**Brenda Wilson, Executive Director**

**PREPARED BY:**  
**JANELL WOOTEN, FINANCE & BUDGET MANAGER**  
**FINANCE & BUDGET TEAM**

**LANE COUNCIL OF OVERNMENTS  
FY15 ADOPTED BUDGET  
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# **READERS GUIDE**

## **Section Contents:**

**Guide to the Budget**

# LANE COUNCIL OF GOVERNMENTS

## FY15 ADOPTED BUDGET

### READERS GUIDE

#### **The Budget Document**

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

Readers Guide  
Budget Message  
Introductory Section  
Financial Section  
Service View Section  
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 adopted budget.

The **Introductory 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 \$38,446,543 is the total budget for LCOG. Total FTE is proposed at 186.79.

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 Disabled 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 FY15 budget, information about LCOG subfunds, FTEs by subfund, historical comparisons of date, 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.

# **BUDGET MESSAGE**

## **Section Contents:**

**Executive Director's Budget Message**

## EXECUTIVE DIRECTOR'S BUDGET MESSAGE

Members of the LCOG Budget Committee and Board of Directors:

I am pleased to submit the *FY15 Adopted Budget and Work Program* of the Lane Council of Governments (LCOG) for the fiscal year that will begin July 1, 2014. The *FY15 Adopted Budget* totals \$38,446,543 which is \$5,001,018 more than the *FY14 Adopted Budget*.

This adopted budget is a fiscal guide, presented for policy-level consideration, and represents management's best current assessment of the obligations and financial capability of the Lane Council of Governments for the year that lies ahead. The adopted budget also demonstrates LCOG's effort to refocus the organization to reflect my vision for a more relevant, vibrant and sustainable organization. LCOG will continue to refine its organizational structure in FY15 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 economy has continued to improve however local governments, as well as the state, continue to face tight budget constraints and deficits which contribute to an uncertainty for LCOG's funding and budget. The LCOG *FY15 Adopted Budget* for the period July 1, 2014 to June 30, 2015 reflects the continuing fiscal challenges faced by many of our members. Accordingly, LCOG will continue to be innovative in stabilizing our budget.

And while demand continues for LCOG services - in coordinating and leading regional planning and transportation efforts and promoting and facilitating service sharing among cities - 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

On December 19, 2013 (FY14), the LCOG Board of Directors adopted FY15 "Budget Assumptions" which reinforce and augment standing objectives of the organization and guide efforts to address unknown factors. Those assumptions have served as the philosophical basis for the development of this budget. (For detail to the assumptions, see the Supplemental Information section in this document.)

The LCOG *FY15 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 for their support.

The total budget authorization adopted for fiscal year 2014-15 is \$38,446,543. And while this budget is very much affected and constrained by the same economic uncertainties that are impacting our members and community partners, I believe that this adopted *Budget and Work Program* represents a responsible initial action plan for fiscal year 2014-2015.

FY15 *Adopted Budget* revenues reflect an increase of 15.0% or \$5,001,018 additional revenues compared to the FY14 *Adopted Budget*. Approximately \$4,462,160 or 89.3% of the overall FY15 increase is due to a combination of matching estimated federal/state revenues and higher estimated local revenues; all other revenue sources reflect a net increase of \$538,858 from FY14 *Adopted Budget*.

Below is a table comparing FY15 *Adopted Revenues* to FY14 *Adopted Revenues* by revenue type:

REVENUES	Federal/State	Local	In Kind	Transfers In	Member Dues	Beginning Fund Balance	Total Budget
FY15 Adopted	\$ 18,644,132	\$ 11,507,506	\$ 64,169	\$ 2,364,621	\$ 198,000	\$ 5,668,115	\$ 38,446,543
FY14 Adopted	\$ 15,539,308	\$ 10,150,170	\$ 68,054	\$ 2,075,489	\$ 195,879	\$ 5,416,625	\$ 33,445,525
Dollar Change	\$ 3,104,824	\$ 1,357,336	\$ (3,885)	\$ 289,132	\$ 2,121	\$ 251,490	\$ 5,001,018
Percent Change	20.0%	13.4%	-5.7%	13.9%	1.1%	4.6%	15.0%

FY15 *Adopted Budget* expenditures increase of 15.0% or \$5,001,018 is offset by the matching 15.0% increase in revenues. The below table provides a comparison between FY15 *Adopted Budget* and FY14 *Adopted Budget* by expense type:

EXPENDITURES	Personal Services	Materials/Services and Capital Outlay	Services by Other Orgs	Transfers Out	Debt Service	Reserves	Total Budget
FY15 Adopted	\$ 16,478,531	\$ 8,127,324	\$ 2,491,526	\$ 2,364,621	\$ 963,446	\$ 8,021,095	\$ 38,446,543
FY14 Adopted	\$ 15,433,795	\$ 5,960,634	\$ 2,368,217	\$ 2,075,489	\$ 1,159,117	\$ 6,448,273	\$ 33,445,525
Change	\$ 1,044,736	\$ 2,166,690	\$ 123,309	\$ 289,132	\$ (195,671)	\$ 1,572,822	\$ 5,001,018
Percent Change	6.8%	36.3%	5.2%	13.9%	-16.9%	24.4%	15.0%

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 by 6.8% overall from FY14 *Adopted Budget*. Approximately \$1,404,386 of the increase (and 22.76 additional FTE) is needed for Senior & Disabled Services to deliver mandated services to our senior citizens (matched by federal and state revenues). The balance of the change in FY15 *Adopted Budget* Personal Services is a decrease of \$(359,650) from FY14 *Adopted Budget*. The decrease is across the Administrative Services, Business Services and Government Services programs. Materials and Services expenditures combined with Capital Outlay increased 36.3% or \$2,166,690 from FY14 *Adopted Budget* which is offset by estimated matching revenues to provide necessary services to

our granting agencies and contractors. Services by Other Organizations and Transfers Out increased by \$412,441. Debt service decreased by \$195,671 which is 16.9% less debt than FY14 *Adopted Budget*. This savings is a result of the scheduled Schaefer's Building sale (to be transacted on or before 6/30/14). Our ending reserves are estimated to reflect an increase of 24.4% or \$1,572,822: \$531,985 or 33.9% of the increase is for General Fund reserves; \$830,501 or 52.8% of the increase is Business Services; \$190,053 or 12.1% is the increase for Government Services reserves; and the balance of \$20,283 is for Senior and Disabled Services reserves.

In terms of estimated total professional staff complement, LCOG has always adjusted the size of its professional staff to match the levels of work that it has been asked to accomplish. This adopted *Budget and Work Program* anticipates an overall net increase to LCOG's staff of 19.49 FTE from FY14 *Adopted Budget* – from 167.30 FTE to 186.79 FTE which is a 11.7% overall increase in FTE. The increase consists of 22.76 additional FTE added for Senior & Disabled Services necessary to meet the mandates and requirements of the federal and state funds for service delivery; 4.20 FTE decrease in Government Services, Business Services and Technology/ Communications; and a .93 increase in General Fund FTE. (During FY14, we revised the FY14 *Adopted Budget* and increased FTE to 176.71 or 9.41 additional FTE at 3/31/14. LCOG will add an additional 10.08 in FY15 for the cumulative total increase of 186.79 FTE at 7/1/14. (For detail information on FTEs, see the Supplemental Information section of this document.)

I believe this adopted *Budget and Work Program* sets a responsible course for the organization, addressing a changing economic environment while providing a greater focus on long term sustainability. 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 2014-2015 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,

Brendalee S. Wilson  
Executive Director

# **INTRODUCTION**

## **Section Contents:**

### **Introduction**

**\*History of LCOG;**

**\*Organizational Units**

**\*FY 15 Budget Highlights**

### **Financial Statement: All Organizational Units**

**\*FY15 vs. FY14**

**Chart: FY15 Resources by Type and Percent**

**Chart: FY15 Requirements by Type and Percent**

**Schedule of Budget Committee Meetings Budget Process  
and Timelines**

**LCOG Organizational Chart**

**LCOG Board of Directors**

# **LANE COUNCIL OF GOVERNMENTS**

## **FY15 ADOPTED BUDGET**

### **INTRODUCTION**

Lane Council of Governments (LCOG) is a voluntary association of governmental entities in Lane County, Oregon. LCOG 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.

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 agreement.

### **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 Disabled Services are the divisional organizational units for LCOG. As a result, the Financial View section of this document presents the Fund Statements based on the following organizational units: Administrative Services (General Fund); Government Services (Special Revenue Funds); Senior and Disabled 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 and Central Services; Business Services; Business Loans, Building Management and Minutes Recorder; Government Services – Planning, Transportation and Telecommunications; and Senior and Disabled Services – Medicaid and Food Stamps – Title XIX; Older Americans Act, Other Grants and State Funding – Title III.

### **FY15 BUDGET HIGHLIGHTS**

The FY15 *Adopted Budget* is \$38,446,543 and 186.79 FTE. A table comparing the FY14 *Adopted Budget* to the FY15 *Adopted Budget* is on the following page. In addition two charts highlight the primary resources and requirements in the FY15 budget.

The first chart details the composition of LCOG's FY15 revenues: For example, 78.50% are from federal, state and local sources of revenue (federal and state is total \$18,644,132 of the budget which is 48.50% of the total resources expected in FY15; local sources total \$11,507,506 or 30.00% of the expected resources). The second chart details LCOG's FY15 expenditures. The primary operating costs – Personal Services, Materials and Services, and Capital Outlay total 63.96% of the budget or \$24,605,855 of the \$38,446,543 total requirements; Debt Service is at \$963,446 or 2.50% of the total budget. The balance of the budget consists of Services by Other Organizations, Transfers Out and Reserves.

**LANE COUNCIL OF GOVERNMENTS**  
**FY15 ADOPTED BUDGET COMPARISON TO FY14 ADOPTED BUDGET**  
**ALL ORGANIZATIONAL UNITS**  
**RESOURCES AND REQUIREMENTS**

	FY14 Adopted	FY15 Adopted	Difference
Resources:			
Federal and state	\$ 15,539,308	\$ 18,644,132	\$ 3,104,824
Local sources	\$ 10,150,170	\$ 11,507,506	\$ 1,357,336
In-kind services	\$ 68,054	\$ 64,169	\$ (3,885)
Member dues	\$ 195,879	\$ 198,000	\$ 2,121
Transfers In	\$ 2,075,489	\$ 2,364,621	\$ 289,132
Beginning reserves	\$ 5,416,625	\$ 5,668,115	\$ 251,490
	<u>\$ 33,445,525</u>	<u>\$ 38,446,543</u>	<u>\$ 5,001,018</u>
Total Resources	<u>\$ 33,445,525</u>	<u>\$ 38,446,543</u>	<u>\$ 5,001,018</u>
Requirements:			
Personal services**	\$ 15,433,795	\$ 16,478,531	\$ 1,044,736
Materials and services**	\$ 5,935,398	\$ 8,112,088	\$ 2,176,690
Capital outlay	\$ 25,236	\$ 15,236	\$ (10,000)
Services-Other Organizations-Loans Made	\$ 500,000	\$ 200,000	\$ (300,000)
Services-Other Organizations-Non Loans	\$ 1,868,217	\$ 2,291,526	\$ 423,309
Debt Service	\$ 1,159,117	\$ 963,446	\$ (195,671)
Transfers Out	\$ 2,075,489	\$ 2,364,621	\$ 289,132
Reserves	\$ 6,448,273	\$ 8,021,095	\$ 1,572,822
	<u>\$ 33,445,525</u>	<u>\$ 38,446,543</u>	<u>\$ 5,001,018</u>
Total Requirements	<u>\$ 33,445,525</u>	<u>\$ 38,446,543</u>	<u>\$ 5,001,018</u>

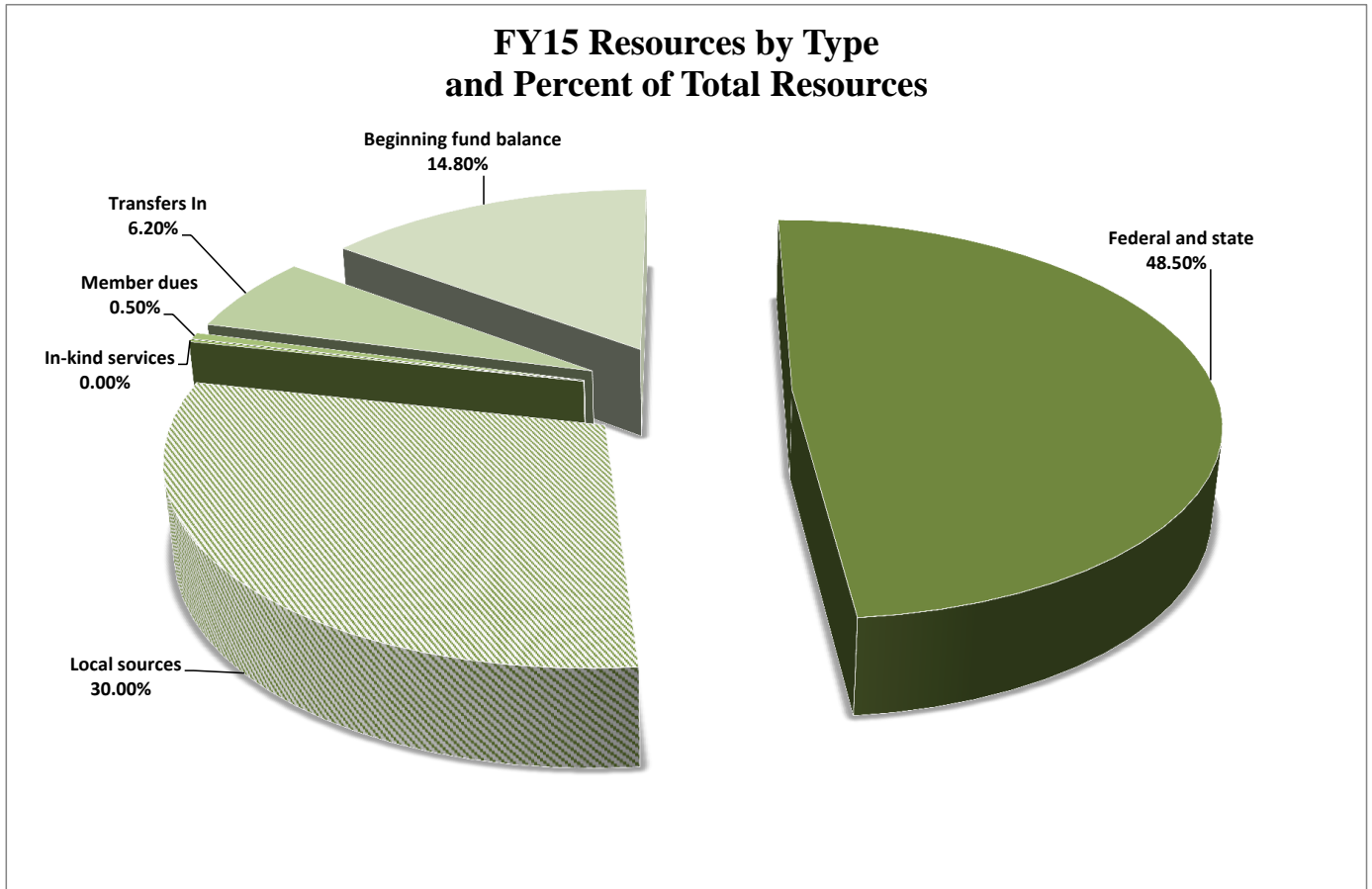
FTE	167.30	186.79	19.49
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This statement removes the duplicate activities for Indirect/Overhead (Administrative Services)\*\*

Indirect recovery (Revenue)	\$3,126,234	\$2,857,959
Indirect costs (Expenditures)	<u>\$3,126,234</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 the expense based on the origin of those charges (Personal Services and Materials and Services).

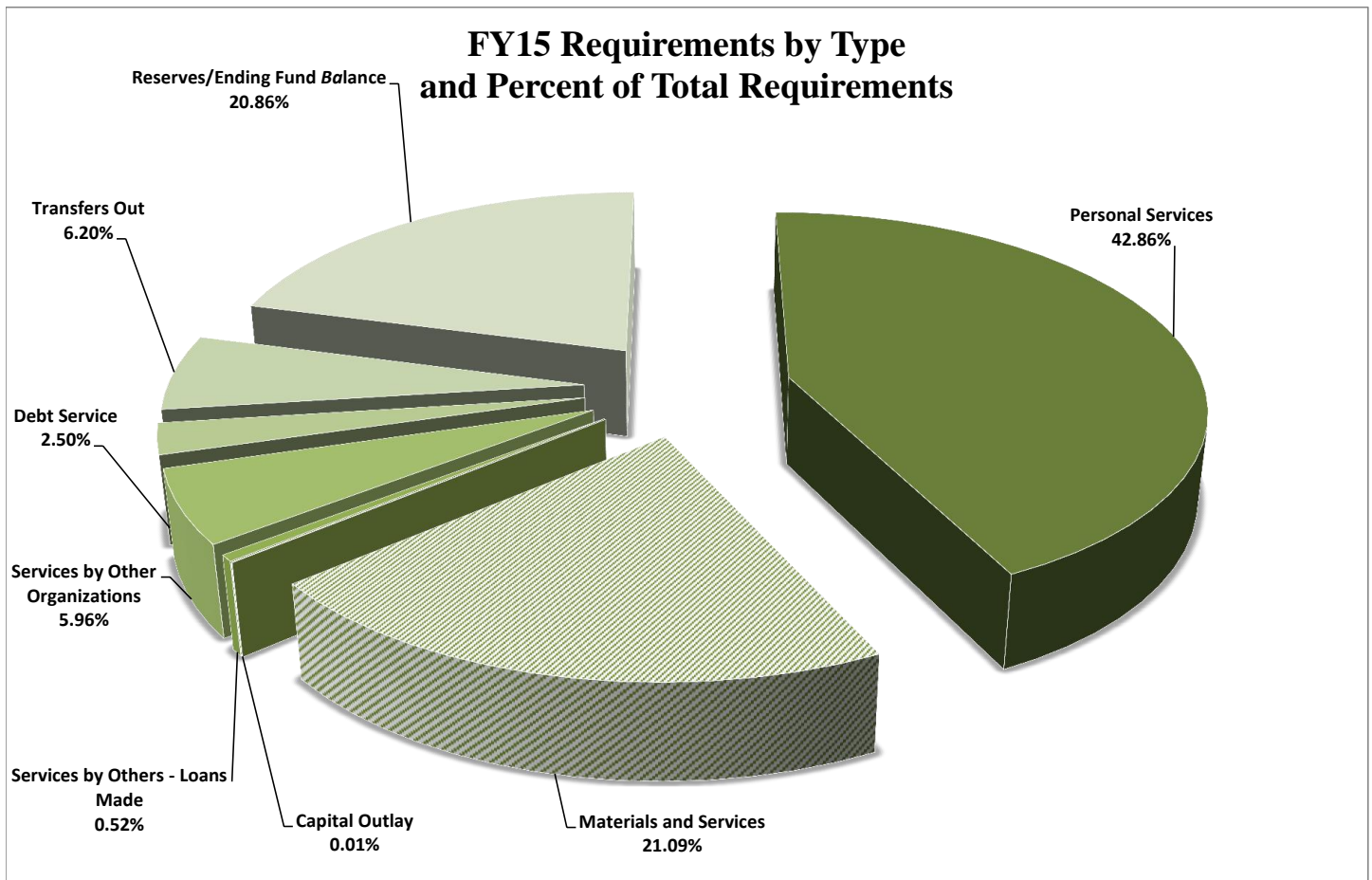
**LANE COUNCIL OF GOVERNMENTS  
FY15 ADOPTED BUDGET  
CHART: RESOURCES**



**FY15 Adopted Resources**

Federal and state	\$ 18,644,132
Local sources	\$ 11,507,506
In-kind services	\$ 64,169
Member dues	\$ 198,000
Transfers In	\$ 2,364,621
Beginning fund balance	\$ 5,668,115
	<u>\$ 38,446,543</u>

**LANE COUNCIL OF GOVERNMENTS  
FY15 ADOPTED BUDGET  
CHART: REQUIREMENTS**



**FY15 Adopted Requirements**

Personal Services	\$ 16,478,531
Materials and Services	\$ 8,112,088
Capital Outlay	\$ 15,236
Services by Others - Loans Made	\$ 200,000
Services by Other Organizations	\$ 2,291,526
Debt Service	\$ 963,446
Transfers Out	\$ 2,364,621
Reserves/Ending Fund Balance	\$ 8,021,095
<b>Total</b>	<b>\$ 38,446,543</b>

## **SCHEDULE OF LCOG BUDGET COMMITTEE MEETINGS**

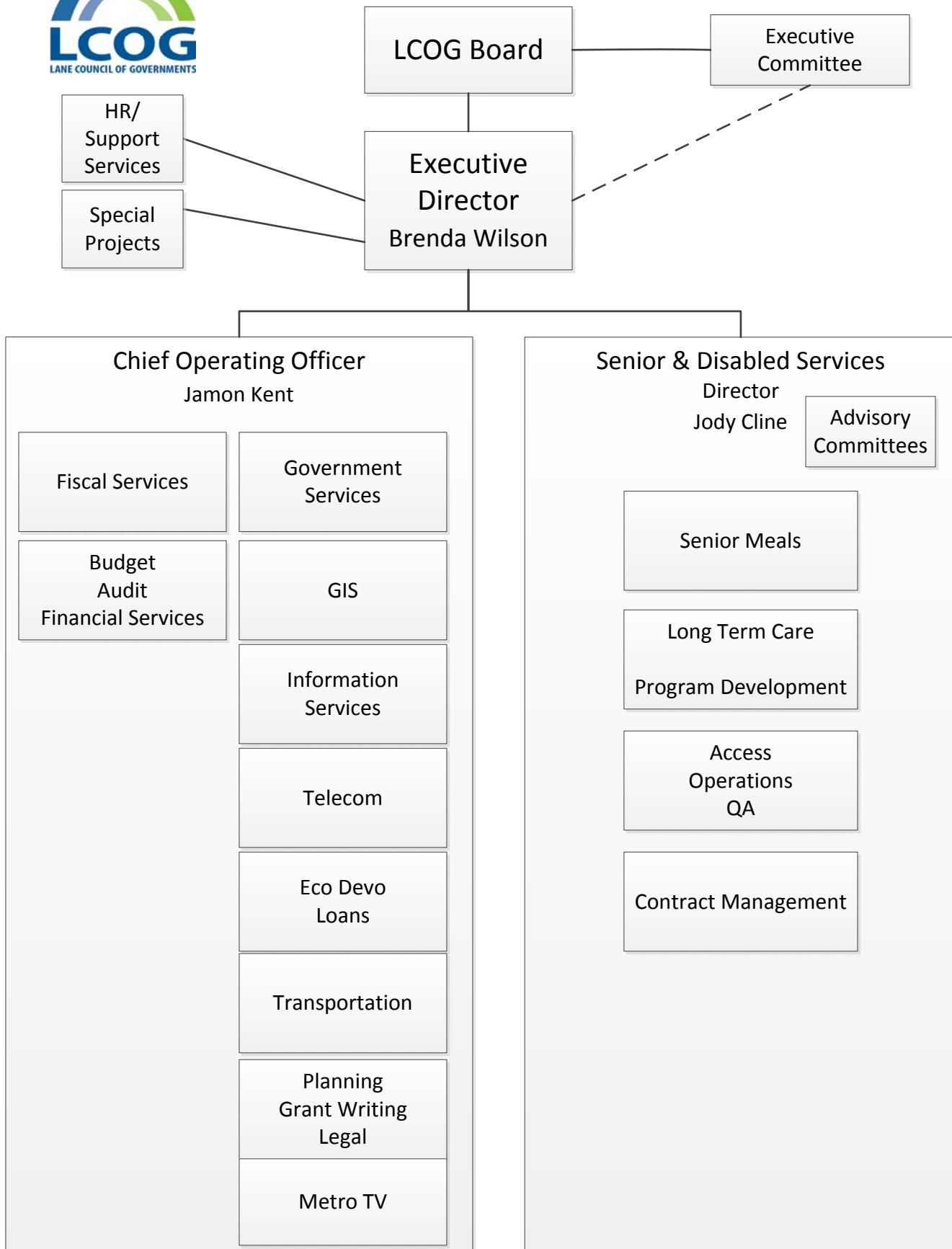
April 24, 2014	4:00 p.m.
May 22, 2014	5:00 p.m.

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: [khascall@lcog.org](mailto:khascall@lcog.org)

## **LCOG FY15 BUDGET PROCESS: PROPOSED AND ANNUAL BUDGET PROCESS**

11/12/13	Executive Committee establishes FY15 budget assumptions Executive Committee Reviews FY15 Proposed Dues Rates
12/19/13	Board adopts FY15 Budget Process and Assumptions Board approves FY15 Member Dues Rates based on Proposed Schedule
4/8/14	Executive Committee appoints Budget Committee
5/15/14	FY15 <i>Proposed Budget</i> mailed to Budget Committee/Executive Committee
5/22/14	Budget Committee reviews and approves Proposed FY15 Budget
6/19/14	Mailing of <i>Proposed FY15 Budget</i> to Board
6/26/14	Public Hearing on Budget; Adoption of <i>FY15 Budget</i> by Board



## LANE COUNCIL OF GOVERNMENTS—BOARD OF DIRECTORS

### LCOG Mission:

To coordinate and provide high quality public services in Lane County. Lane Council of Governments is dedicated to serving the public interest and enhancing the quality of life for citizens of Lane County. It provides and facilitates efficient and effective government services through cooperative planning, program development, analysis and service delivery.



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

MEMBER AGENCY

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  
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 Service District  
Port of Siuslaw  
River Road Park & Recreation District  
Siuslaw Library District  
Siuslaw Valley Fire District  
South Lane School District 45J3  
Springfield School District 19

Western Lane Ambulance District  
Willamalane Park & Recreation District

NON-VOTING MEMBER: Lane Transit District (Carl Yeh),

City of West Fir, Lane Library District and McKenzie School District 68 (vacant)

### BOARD REPRESENTATIVE

Rich Cunningham  
Mayor Jae Pudewell  
Councilor Victoria Doyle  
Councilor Jacob Daniels  
Mayor Rebecca Ruede  
Councilor Chris Pryor  
Mayor Nola Xavier #  
Mayor Dave Brunscheon  
Mayor Steve Paulson  
Councilor Glenn Fortune #  
Mayor Christine Lundberg \*#  
Mayor Sandra Larson  
Tony Marquess  
Penny Jordan  
Mary Walston #  
Commissioner John Simpson \*#  
Chairman of Budget Committee  
Steve Recca  
Debby Todd  
Matt Keating  
Commissioner Faye Stewart \*#  
Vice Chair of the Board of Directors  
Sherry Duerst-Higgins #  
Joshua Greene  
Wayne Helikson  
Susy Lacer  
Jim Langborg  
Alan Baas  
Al King #  
Chair of the Board of Directors  
Bob Sneddon  
Greg James #

**FY15 BUDGET  
ADOPTING RESOLUTION**

## RESOLUTION 2014-4

### Adopting the FY 2014 - 2015 Budget

**WHEREAS**, it is necessary for the Lane Council of Governments, hereinafter called LCOG, to adopt a revenue and expenditure Budget for fiscal year 2014-2015, and

**WHEREAS**, the LCOG Budget Committee and Executive Director have determined that certain expenditures will be necessary in order to effectively address the obligations of the Work Program, and

**WHEREAS**, it has also been determined by the Budget Committee and Executive Director that certain revenues can be expected to accrue to LCOG in fiscal year 2014-2015,

### **NOW, THEREFORE, BE IT RESOLVED:**


1. That the LCOG Board of Directors hereby adopts the attached Budget for fiscal year 2014-2015, and
2. That the following amounts are hereby appropriated for the purposes specified for the fiscal year beginning July 1, 2014:

<i>Personal Services</i>	\$16,478,531
<i>Materials and Services</i>	8,112,088
<i>Capital Outlay</i>	15,236
<i>Services by Other Organizations</i>	2,491,526
<i>Debt Service</i>	963,446
<i>Transfers Out</i>	2,364,621
<i>Reserves--Designated</i>	<u>8,021,095</u>
<i>Total Appropriation</i>	\$38,446,543

PASSED AND APPROVED THIS 26th DAY OF JUNE, 2014, BY THE BOARD OF DIRECTORS OF THE LANE COUNCIL OF GOVERNMENTS.

ATTEST:

  
\_\_\_\_\_  
Al King, Chair  
Lane Council of Governments  
Board of Directors

  
\_\_\_\_\_  
Brenda Lee S. Wilson  
Executive Director  
Lane Council of Governments

# **FINANCIAL VIEW OF THE BUDGET**

## **Section Contents:**

**Chart: FY15 Adopted Budget; Total by Fund**

**Chart: FY15 Adopted Resources and Requirements**

### **Fund Statements:**

- \*All Organizations/All Funds**

- \*General Fund Summary**

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  - General Fund Detail – Indirect**

  - General Fund Detail – Member Support Services  
and ORCA**

- \*Special Revenue Fund Summary**

  - Special Revenue Fund Detail – Government Services**

  - Special Revenue Fund Detail – Senior and Disabled  
Services**

- \*Enterprise Fund Summary**

  - Enterprise Fund Detail – Building Management Summary**

  - Enterprise Fund Detail – Park Place Building**

  - Enterprise Fund Detail – Schaefers Building**

  - Enterprise Fund Detail – Springfield Building**

  - Enterprise Fund Detail – Business Loan Program**

  - Enterprise Fund Detail – Minutes Recording**

**FY15 ADOPTED BUDGET  
TOTAL BY FUND\***

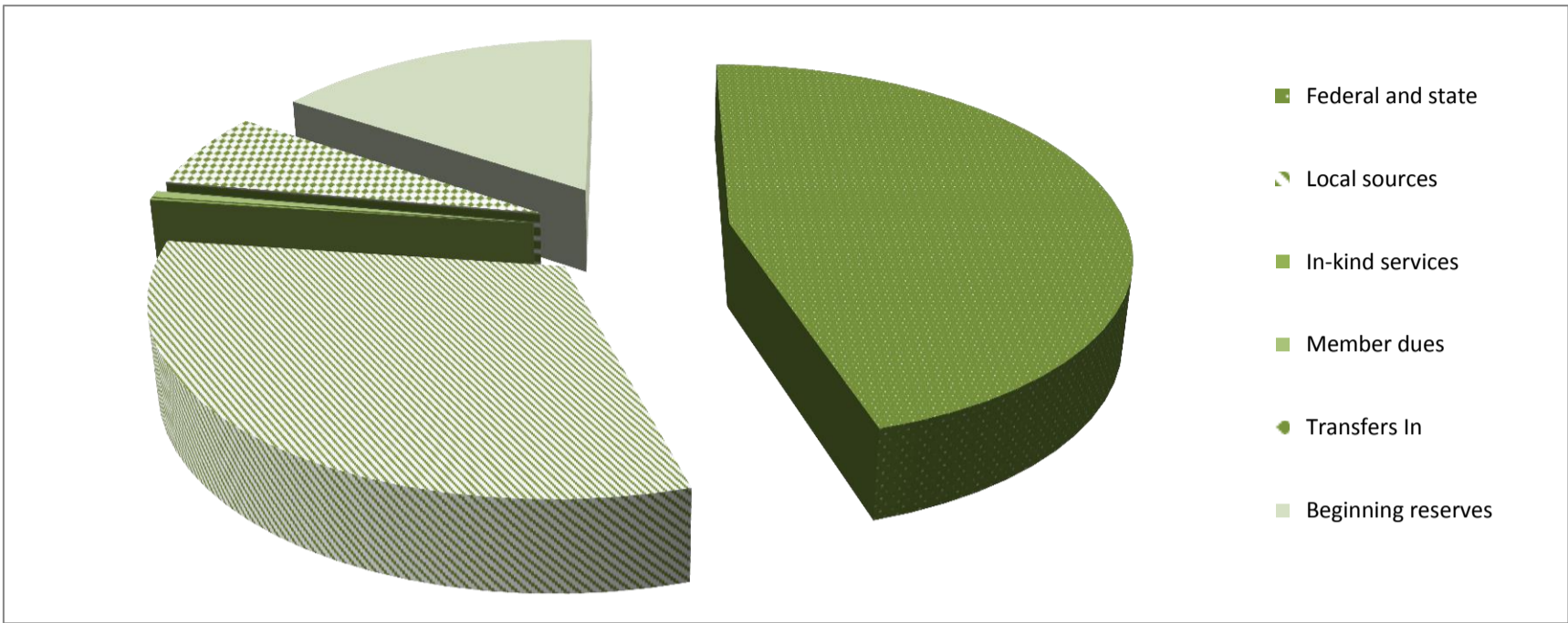


\* Total Budget is Gross Requirements less Internal Charges

General Fund	\$	1,101,043
Special Revenue Fund	\$	31,885,991
Enterprise Fund	\$	5,459,509
Total	\$	38,446,543

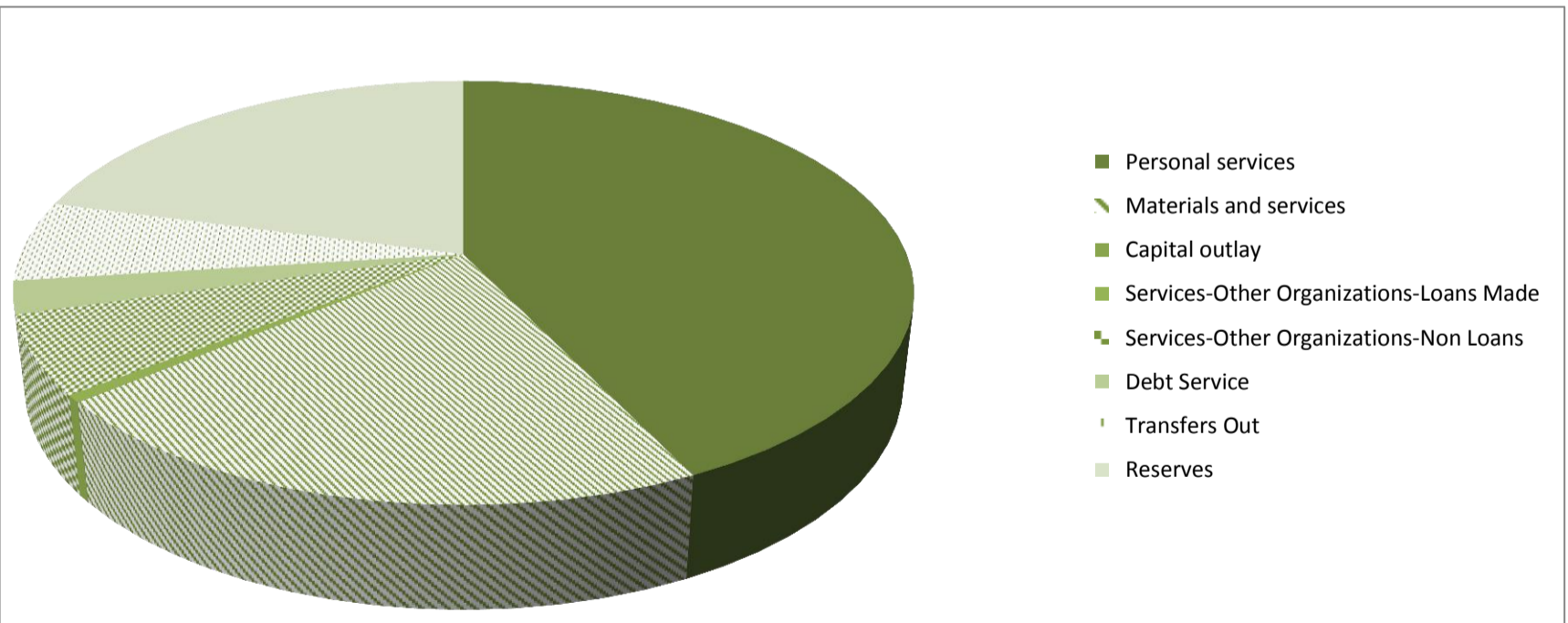
**LANE COUNCIL OF GOVERNMENTS  
FY15 ADOPTED BUDGET**

**RESOURCES**



Detail to Resources:		
Federal and state	\$	18,644,132
Local sources	\$	11,507,506
In-kind services	\$	64,169
Member dues	\$	198,000
Transfers In	\$	2,364,621
Beginning reserves	\$	5,668,115
	\$	38,446,543

**REQUIREMENTS**



Detail to Requirements:		
Personal services	\$	16,478,531
Materials and services	\$	8,112,088
Capital outlay	\$	15,236
Services-Other Organizations-Loans Made	\$	200,000
Services-Other Organizations-Non Loans	\$	2,291,526
Debt Service	\$	963,446
Transfers Out	\$	2,364,621
Reserves	\$	8,021,095
	\$	38,446,543

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

	FY12 Actual	FY13 Actual	FY14 Adopted	FY15 Adopted
Resources:				
Federal and state	\$ 18,968,748	\$ 17,378,504	\$ 15,539,308	\$ 18,644,132
Local sources	\$ 8,969,791	\$ 7,998,515	\$ 10,150,170	\$ 11,507,506
In-kind services	\$ 264,543	\$ 255,481	\$ 68,054	\$ 64,169
Member dues	\$ 233,848	\$ 195,879	\$ 195,879	\$ 198,000
Transfers In	\$ 2,420,545	\$ 2,647,948	\$ 2,075,489	\$ 2,364,621
Beginning reserves/fund balance	\$ 7,080,778	\$ 5,411,676	\$ 5,416,625	\$ 5,668,115
Total Resources	\$ 37,938,253	\$ 33,888,003	\$ 33,445,525	\$ 38,446,543
Requirements:				
Personal services**	\$ 15,044,174	\$ 14,428,282	\$ 15,433,795	\$ 16,478,531
Materials and services**	\$ 9,912,434	\$ 7,860,604	\$ 5,935,398	\$ 8,112,088
Leave Adjustments	\$ -	\$ (110,406)	\$ -	\$ -
Capital outlay	\$ 915,789	\$ 74,137	\$ 25,236	\$ 15,236
Services-Other Organizations-Loans Made	\$ 750,000	\$ 790,000	\$ 500,000	\$ 200,000
Services-Other Organizations-Non Loans	\$ 1,923,393	\$ 1,829,230	\$ 1,868,217	\$ 2,291,526
Debt Service	\$ 1,134,144	\$ 1,118,441	\$ 1,159,117	\$ 963,446
Transfers Out	\$ 2,420,545	\$ 2,647,948	\$ 2,075,489	\$ 2,364,621
Ending reserves/fund balance	\$ 5,837,774	\$ 5,249,767	\$ 6,448,273	\$ 8,021,095
Total Requirements	\$ 37,938,253	\$ 33,888,003	\$ 33,445,525	\$ 38,446,543

This statement reflects the removal of internal charges for Indirect/Overhead (Administrative Services) \*\*

Indirect recovery (Revenue)	\$3,928,082	\$3,362,350	\$3,170,908	\$ 2,857,959
Indirect costs (Expenditures)	\$3,928,082	\$3,362,350	\$3,170,908	\$ 2,857,959
Total	\$0	\$0	\$0	\$0

\*\*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 General Fund - Indirect 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: for example, FY13 reserves/ending fund balance was not known until the completion of the annual audit (10/2013) whereas the adopted budget for FY14 reserves/beginning fund balance was an estimate at 7/2013.

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

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY15 Adopted</u>
Resources:				
Member dues	\$ 233,848	\$ 195,879	\$ 195,879 (c)	\$ 198,000
Local sources:				
Rental revenues - Springfield Building	\$ -	\$ 100,760	\$ 100,760	\$ 100,760
Repayment of Loan to PPB	\$ -	\$ -	\$ 42,746	\$ 41,069
Other local sources	\$ 224,745	\$ 210,319	\$ 273,628	\$ 369,087
Support services				
Support Services - Charges	\$ 3,627,964	\$ 3,350,634	\$ 3,165,608 (b)	\$ 2,857,959
Administrative fees	\$ 32,990	\$ 11,716	\$ 5,300	\$ -
Overhead balancing adjustment	\$ 267,128 (a)	\$ -	\$ -	\$ -
Transfers In - from Direct subfunds	\$ 213,252	\$ 273,177	\$ 38,830	\$ 59,343
Beginning reserves	\$ 941,310	\$ (189,153)	\$ -	\$ 332,784
 Total Resources	 <u>\$ 5,541,237</u>	 <u>\$ 3,953,332</u>	 <u>\$ 3,822,751</u>	 <u>\$ 3,959,002</u>
Requirements:				
Personal services: LCOG Board	\$ 62,776	\$ 167,350	\$ 145,080	\$ 153,141
Personal Services - Indirect	\$ 2,449,284	\$ 1,923,234	\$ 1,277,284	\$ 1,416,289
Personal Services - Member Support Service	\$ -	\$ -	\$ -	\$ -
Support services	\$ 64,671	\$ (41,287)	\$ 68,082	\$ -
Leave expense	\$ -	\$ (110,406)	\$ -	\$ -
Materials and services: LCOG Board	\$ 69,370	\$ 14,937	\$ 14,500	\$ 17,259
Materials and services: Indirect	\$ 1,478,798	\$ 1,439,116	\$ 1,893,624	\$ 1,441,670
Materials and services: Member Support Service	\$ -	\$ -	\$ -	\$ 12,000
Capital outlay	\$ 427,325	\$ -	\$ 10,000	\$ -
Debt service	\$ 231,116	\$ 100,760	\$ 100,760	\$ 100,760
Transfers Out - to Indirect subfund	\$ 267,128	\$ -	\$ -	\$ -
Transfers Out - to Direct subfunds	\$ 253,630	\$ 232,305	\$ 139,523	\$ 112,000
Ending Reserves	\$ 237,139	\$ 227,323	\$ 173,898	\$ 705,883
 Total Requirements	 <u>\$ 5,541,237</u>	 <u>\$ 3,953,332</u>	 <u>\$ 3,822,751</u>	 <u>\$ 3,959,002</u>
 Less internal charges	 <u>\$ 3,928,08282</u>	 <u>\$3,363,350</u>	 <u>\$3,170,908</u>	 <u>\$ 2,857,95959</u>
	\$1,613,155	\$ 590,982	\$ 651,843	\$ 1,101,043

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

(a) This is the loss in the Indirect subfund that LCOG Board was required to cover. See Indirect statement, note (a).

(b) Note that Indirect subfund charges are recovered through indirect rates and appear in the direct subfund as support services and in the General Fund as support services revenue for a net organization expense of \$0.

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

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY15 Adopted</u>
Resources:				
Member dues	\$ 233,848	\$ 195,879	\$ 195,879 (a)	\$ 198,000
Rental revenues - Springfield Building	\$ -	\$ 100,760	\$ 100,760 (b)	\$ 100,760
Local sources:				
Overhead carryforward	\$ 110,609	\$ -	\$ 267,128 (c)	\$ -
Park Place repayment of Loan	\$ -	\$ -	\$ 42,746 (d)	\$ 42,744
Other local sources	\$ 114,136	\$ 210,319	\$ 6,500	\$ 367,412
Transfers In - from Direct subfunds	\$ 213,252	\$ 273,177	\$ 38,830	\$ 47,343
Beginning reserves	\$ 941,310	\$ (189,153)	\$ -	\$ 332,784
 Total Resources	 <u>\$ 1,613,155</u>	 <u>\$ 590,982</u>	 <u>\$ 651,843</u>	 <u>\$ 1,089,043</u>
Requirements:				
Personal services - LCOG Board	\$ 62,776	\$ 167,350	\$ 145,080	\$ 153,141
Support services	\$ 64,671	\$ (41,287)	\$ 68,082	\$ -
Leave expense	\$ -	\$ (110,406)	\$ -	\$ -
Materials and services	\$ 69,370	\$ 14,937	\$ 14,500	\$ 17,259
Capital outlay	\$ 427,325	\$ -	\$ 10,000	\$ -
Debt service	\$ 231,116	\$ 100,760	\$ 100,760 (b)	\$ 100,760
Transfers Out - to Indirect subfund	\$ 267,128	\$ -	\$ -	\$ -
Transfers Out - to Direct subfunds	\$ 253,630	\$ 232,305	\$ 139,523	\$ 112,000
Ending Reserves	\$ 237,139	\$ 227,322	\$ 173,898	\$ 705,883
 Total Requirements	 <u>\$ 1,613,155</u>	 <u>\$ 590,982</u>	 <u>\$ 651,843</u>	 <u>\$ 1,089,043</u>

- (a) FY15 reflects estimated dues from new proposed membership dues schedule.
- (b) Debt repayment for tenant DMG improvements to Park Place Building (Park Place Building rental income is source of payment).
- (c) This is the loss that the General Fund - LCOG Board was required to cover for the FY12 Indirect loss (recovery of costs). Per cost allocation plan recovery is from the prior two fiscal years loss (FY14 is FY12 loss for example).
- (d) Loan to Park Place Building made in FY12 - repayment for tenant improvements (DMG); (to be repaid over 10 years).

For additional information on Building Debt owed by the General Fund, see Supplemental Information section of this document for the Debt Schedule.

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

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY15 Adopted</u>
Resources:				
Support Services	\$ 3,627,964	\$ 3,350,634	\$ 3,165,608	\$ 2,857,959
Overhead balancing adjustment	\$ 267,128 (a)	\$ 1,564	\$ -	\$ -
Administrative fees	<u>\$ 32,990</u>	<u>\$ 10,152</u>	<u>\$ 5,300</u>	<u>\$ -</u>
Total Resources	<u><u>\$ 3,928,082</u></u>	<u><u>\$ 3,362,350</u></u>	<u><u>\$ 3,170,908</u></u>	<u><u>\$ 2,857,959</u></u>
Requirements:				
Personal services	\$ 2,449,284	\$ 1,923,234	\$ 1,277,284	\$ 1,416,289
Materials and services	<u>\$ 1,478,798</u>	<u>\$ 1,439,116</u>	<u>\$ 1,893,624</u>	<u>\$ 1,441,670</u>
Total Requirements	<u><u>\$ 3,928,082</u></u>	<u><u>\$ 3,362,350</u></u>	<u><u>\$ 3,170,908</u></u>	<u><u>\$ 2,857,959</u></u>

(a) Amount of shortfall experienced in the subfund (under recovery of indirect costs). LCOG Board subfund was required to cover the shortfall. See note (a) General Fund - Summary financial statement for overall impact on the General Fund.

NNote that indirect subfund charges are recovered through indirect rates and appear in the direct subfund as support services and in the General Fund as support services revenue for a net organization expense of \$0.

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

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY15 Adopted</u>
Resources:				
Local sources	\$ -	\$ -	\$ -	\$ -
Fees (ORCA)			\$ -	\$ -
Transfer in	\$ -	\$ -	\$ - (a)	\$ 12,000
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,000</u>
Requirements:				
Personal Services	\$ -	\$ -	\$ -	\$ -
Materials and Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,000</u>
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,000</u>

- (a) 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 and ORCA is an LCOG membership supported by LCOGBoard transfer. Therefore the funds are correctly stated as General Fund subfunds.

ORCA or Oregon Regional Councils Association will be discontinued as of FY15; subfund Member Support Services is the estimated service provided to members.

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

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY14 Revised</u>	<u>FY15 Adopted</u>
Resources:					
Federal and state	\$ 18,968,748	\$ 17,378,504	\$ 15,539,308	\$ 18,066,002	\$ 18,644,132
Local sources	\$ 5,559,094	\$ 4,811,374	\$ 7,303,036	\$ 6,248,795	\$ 8,350,207
In-kind services	\$ 264,543	\$ 255,481	\$ 68,054	\$ 64,169	\$ 64,169
Transfers In	\$ 2,065,883	\$ 2,231,575	\$ 1,921,636	\$ 2,963,464	\$ 2,305,278
Beginning reserves	<u>\$ 3,238,936</u>	<u>\$ 3,009,473</u>	<u>\$ 2,574,906</u>	<u>\$ 2,574,906</u>	<u>\$ 2,522,205</u>
 Total Resources	 <u>\$ 30,097,204</u>	 <u>\$ 27,686,407</u>	 <u>\$ 27,406,940</u>	 <u>\$ 29,917,336</u>	 <u>\$ 31,885,991</u>
Requirements:					
Personal services	\$ 12,248,700	\$ 12,076,036	\$ 13,718,343	\$ 13,062,471	\$ 14,742,337
Support services	\$ 3,445,769	\$ 3,249,651	\$ 3,028,070	\$ 2,734,597	\$ 2,793,344
Materials and services	\$ 7,463,897	\$ 5,620,930	\$ 3,223,994	\$ 4,666,194	\$ 5,971,991
Capital outlay	\$ 33,896	\$ 22,329	\$ 15,000	\$ 15,000	\$ 15,000
Services by other organizations	\$ 1,923,393	\$ 1,829,230	\$ 1,868,218	\$ 2,281,526	\$ 2,291,526
Transfers Out	\$ 1,972,271	\$ 2,376,044	\$ 1,897,136	\$ 2,670,932	\$ 2,205,278
Ending reserves	<u>\$ 3,009,278</u>	<u>\$ 2,512,189</u>	<u>\$ 3,656,179</u>	<u>\$ 4,486,616</u>	<u>\$ 3,866,515</u>
 Total Requirements	 <u>\$ 30,097,204</u>	 <u>\$ 27,686,407</u>	 <u>\$ 27,406,940</u>	 <u>\$ 29,917,336</u>	 <u>\$ 31,885,991</u>

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

	Expense				
Government Services	\$14,238,197	\$10,816,542	\$ 10,278,084	\$ 11,322,754	\$9,795,061
Senior and Disabled Services	<u>\$15,859,007</u>	<u>\$16,869,865</u>	<u>\$ 17,128,856</u>	<u>\$ 18,594,582</u>	<u>\$22,090,930</u>
Total: Special Revenue Fund	\$30,097,204	\$27,686,407	\$27,406,940	\$29,917,336	\$31,885,991

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

	FY12 Actual	FY13 Actual	FY14 Adopted	FY15 Adopted
Resources:				
Federal and state	\$ 7,016,891	\$ 4,979,586	\$ 2,517,000	\$ 2,830,762
Local sources	\$ 4,585,266	\$ 3,665,250	\$ 6,161,515	\$ 5,121,037
In-kind services	\$ 44,313	\$ -		\$ -
Transfers In	\$ 322,118	\$ 131,061	\$ 39,500	\$ 236,377
Beginning reserves	\$ 2,269,609	\$ 2,040,644	\$ 1,560,069	\$ 1,606,885
Total Resources	<u>\$ 14,238,197</u>	<u>\$ 10,816,542</u>	<u>\$ 10,278,084</u>	<u>\$ 9,795,061</u>
Requirements:				
Personal services	\$ 3,381,623	\$ 2,795,705	\$ 3,305,042	\$ 2,924,650
Support services	\$ 1,543,296	\$ 1,280,370	\$ 1,485,756	\$ 1,093,133
Materials and services	\$ 5,832,569	\$ 3,839,046	\$ 1,499,570	\$ 1,398,132
Capital outlay	\$ -	\$ 8,475	\$ -	\$ -
Services by other organizations	\$ 1,213,896	\$ 1,038,591	\$ 1,200,200	\$ 1,280,200
Transfers Out	\$ 226,169	\$ 271,848	\$ 15,000	\$ 136,377
Ending reserves	\$ 2,040,644	\$ 1,582,507	\$ 2,772,516	\$ 2,962,569
Total Requirements	<u>\$ 14,238,197</u>	<u>\$ 10,816,542</u>	<u>\$ 10,278,084</u>	<u>\$ 9,795,061</u>

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

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

	FY12 Actual	FY13 Actual	FY14 Adopted	FY15 Adopted
Resources:				
Federal and state	\$ 11,951,857	\$ 12,398,918	\$ 13,022,308	\$ 15,813,370
Local sources	\$ 973,828	\$ 1,146,124	\$ 1,141,521	\$ 3,229,170
In-kind services	\$ 220,230	\$ 255,481	\$ 68,054	\$ 64,169
Transfers In	\$ 1,743,765	\$ 2,100,514	\$ 1,882,136	\$ 2,068,901
Beginning reserves	\$ 969,327	\$ 968,828	\$ 1,014,837	\$ 915,320
	<u>\$ 15,859,007</u>	<u>\$ 16,869,865</u>	<u>\$ 17,128,856</u>	<u>\$ 22,090,930</u>
Requirements:				
Personal services	\$ 8,867,077	\$ 9,280,331	\$ 10,413,301	\$ 11,817,687
Support services	\$ 1,902,473	\$ 1,969,281	\$ 1,542,314	\$ 1,700,211
Materials and services	\$ 1,631,328	\$ 1,781,884	\$ 1,724,424	\$ 4,573,859
Capital outlay	\$ 33,896	\$ 13,854	\$ 15,000	\$ 15,000
Services by other organizations	\$ 709,497	\$ 790,639	\$ 668,018	\$ 1,011,326
Transfers Out	\$ 1,746,102	\$ 2,104,196	\$ 1,882,136	\$ 2,068,901
Ending reserves	\$ 968,634	\$ 929,681	\$ 883,663	\$ 903,946
	<u>\$ 15,859,007</u>	<u>\$ 16,869,865</u>	<u>\$ 17,128,856</u>	<u>\$ 22,090,930</u>

Services in this fund include Medicaid and Food Stamps - Title XIX services and Older Americans Act, Other Grants and State Funding - Title III services.

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

	FY12 Actual	FY13 Actual	FY14 Adopted	FY15 Adopted
Resources:				
Federal and state	\$ -	\$ -	\$ -	\$ -
Local sources	\$ 1,631,546	\$ 2,876,062	\$ 997,000	\$ 1,381,383
Rental Income	\$ 883,408	\$ -	\$ 748,000	\$ 801,000
Occupancy Revenues	\$ 670,998	\$ -	\$ 685,000	\$ 464,000
Transfers In	\$ 141,410	\$ 143,196	\$ 115,023	\$ -
Beginning reserves	\$ 2,900,532	\$ 2,591,357	\$ 2,841,719	\$ 2,813,126
<b>Total Resources</b>	<b>\$ 6,227,894</b>	<b>\$ 5,610,615</b>	<b>\$ 5,386,742</b>	<b>\$ 5,459,509</b>
Requirements:				
Personal services	\$ 283,414	\$ 261,662	\$ 293,088	\$ 166,764
Support services	\$ 153,152	\$ 152,096	\$ 137,537	\$ 64,615
Materials and services	\$ 897,732	\$ 787,512	\$ 740,498	\$ 669,168
Capital outlay	\$ 454,568	\$ 51,809	\$ 236	\$ 236
Loans made (external)	\$ 750,000	\$ 790,000	\$ 500,000	\$ 200,000
Debt service	\$ 903,027	\$ 1,017,681	\$ 1,058,357 (a)	\$ 862,686
Transfers Out	\$ 194,644	\$ 39,599	\$ 38,830	\$ 47,343
Ending Reserves	\$ 2,591,357	\$ 2,510,256	\$ 2,618,196	\$ 3,448,697
<b>Total Requirements</b>	<b>\$ 6,227,894</b>	<b>\$ 5,610,615</b>	<b>\$ 5,386,742</b>	<b>\$ 5,459,509</b>

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.

Building Management	\$ 2,143,683	\$ 1,590,267	\$ 1,618,427	\$ 1,335,404
Business Loans Program	\$ 4,007,632	\$ 3,948,531	\$ 3,718,315	\$ 4,074,105
Minutes Recorder	\$ 76,579	\$ 71,817	\$ 50,000	\$ 50,000
<b>Total: Enterprise Fund</b>	<b>\$ 6,227,894</b>	<b>\$ 5,610,615</b>	<b>\$ 5,386,742</b>	<b>\$ 5,459,509</b>

(a) Is USDA Loans: \$207,075; and Building Loans: \$655,611. Building debt of \$655,611 consists of \$42,744 owed by Park Place Building for DMG improvements; \$410,329 for Umpqua loan for Park Place Building; \$70,405 for Wells Fargo Loan on Park Place Building, \$46,369 owed by Park Place on the Federal Public Defender tenant improvements and \$85,764 for Springfield Building.

Any changes to debt owed by LCOG resulting from proceeds of the pending sale of Schaefer's Building has not been included in the FY15 budget. Sale of Schaefer's Building is pending but due to transact on or before 6/30/14.

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

	FY12 Actual	FY13 Actual	FY14 Adopted	FY15 Adopted
Resources:				
Rental Income	\$ 883,408	\$ 777,114	\$ 748,000	\$ 801,000
Occupancy Revenues	\$ 670,998	\$ 670,344	\$ 685,000	\$ 464,000
Loan Proceeds - DMG	\$ 418,000	\$ -	\$ -	\$ -
Reimbursed Costs - DMG	\$ 30,000	\$ (597)	\$ -	\$ -
Interest Earned	\$ (133)	\$ 210	\$ -	\$ -
Transfers In	\$ 141,410	\$ 143,196	\$ 115,023	\$ -
Beginning reserves	\$ -	\$ -	\$ 70,404	\$ 70,404
Total Resources	<u>\$ 2,143,683</u>	<u>\$ 1,590,267</u>	<u>\$ 1,618,427</u>	<u>\$ 1,335,404</u>
Requirements:				
Personal services	\$ 31,764	\$ 38,047	\$ 30,078	\$ 15,555
Support services	\$ 17,169	\$ 23,752	\$ 14,115	\$ 6,028
Materials and services	\$ 771,006	\$ 632,801	\$ 611,407	\$ 540,227
Capital outlay	\$ 454,568	\$ 51,809	\$ 236	\$ 236
Debt service	\$ 695,955	\$ 810,609	\$ 853,357 (a)	\$ 655,611
Transfers Out	\$ 173,221	\$ 33,250	\$ 38,830	\$ 47,343
Ending Reserves	\$ -	\$ -	\$ 70,404	\$ 70,404
Total Requirements	<u>\$ 2,143,683</u>	<u>\$ 1,590,267</u>	<u>\$ 1,618,427</u>	<u>\$ 1,335,404</u>
Resources and Requirements by Building location:				
Park Place Building	\$ 1,420,850	\$ 1,104,393	\$ 1,132,250	\$ 1,066,404
Schaefer's Building	\$ 377,145	\$ 232,243	\$ 226,177	\$ -
Springfield Building	\$ 345,688	\$ 253,631	\$ 260,000	\$ 269,000
	\$ 2,143,683	\$ 1,590,267	\$ 1,618,427	\$ 1,335,404

(a) For detail, see the following pages for Park Place Building, Schaefer's Building and Springfield Building. For details to Building Loans/Debt, see Supplemental Information section of this document. For details on the interfund loan repayment, see Supplemental Information section of this document.

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

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY15 Adopted</u>
Resources:				
Rental Income	\$ 363,664	\$ 523,572	\$ 488,000	\$ 532,000
Occupancy Revenues	\$ 467,954	\$ 464,292	\$ 479,000	\$ 464,000
Loan Proceeds - DMG	\$ 418,000	\$ -	\$ -	\$ -
Reimbursed Costs - DMG	\$ 30,000	\$ (597)	\$ -	\$ -
Interest Earned	\$ (178)	\$ 102	\$ -	\$ -
Transfers In	\$ 141,410	\$ 117,024	\$ 94,846	\$ -
Beginning reserves	\$ -	\$ -	\$ 70,404	\$ 70,404
Total Resources	<u>\$ 1,420,850</u>	<u>\$ 1,104,393</u>	<u>\$ 1,132,250</u>	<u>\$ 1,066,404</u>
Requirements:				
Personal services	\$ 15,883	\$ 16,520	\$ 14,188	\$ 9,572
Support services	\$ 8,543	\$ 9,483	\$ 6,658	\$ 3,709
Materials and services	\$ 430,059	\$ 372,738	\$ 344,409	\$ 400,000
Capital outlay	\$ 432,928	\$ 51,809	\$ -	\$ -
Debt service	\$ 533,437	\$ 653,844	\$ 696,591 (a)	\$ 569,847
Transfers Out	\$ -	\$ -	\$ -	\$ 12,872
Ending Reserves	\$ -	\$ -	\$ 70,404	\$ 70,404
Total Requirements	<u>\$ 1,420,850</u>	<u>\$ 1,104,393</u>	<u>\$ 1,132,250</u>	<u>\$ 1,066,404</u>

(a) \$569,847 Debt Service consists of: Park Place Loans of \$527,103; and \$42,744 debt repayment due LCOG Board for FY12 loan (third floor tenant improvements). Pending FY14 sale of Schaefer's Building and any benefits of the proceeds that might impact Park Place Building debt has not been included in FY15 Adopted Budget.

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

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

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY15 Adopted</u>
Resources:				
Rental Income	\$ 174,083	\$ -	\$ -	\$ -
Occupancy Revenue	\$ 203,044	\$ 206,052	\$ 206,000	\$ -
Interest Earned	\$ 17	\$ 19	\$ -	\$ -
Transfers In	\$ -	\$ 26,172	\$ 20,177	\$ -
Beginning reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Resources	<u>\$ 377,145</u>	<u>\$ 232,243</u>	<u>\$ 226,177 (a)</u>	<u>\$ -</u>
Requirements:				
Personal services	\$ 15,881	\$ 18,631	\$ 13,052	\$ -
Support services	\$ 8,626	\$ 10,695	\$ 6,125	\$ -
Materials and services	\$ 188,557	\$ 131,916	\$ 135,998	\$ -
Capital outlay	\$ -	\$ -	\$ -	\$ -
Debt service	\$ 76,754	\$ 71,001	\$ 71,002	\$ -
Transfers Out	\$ 87,327	\$ -		\$ -
Ending Reserves	<u>\$ -</u>	<u>\$ -</u>	<u></u>	<u>\$ -</u>
Total Requirements	<u>\$ 377,145</u>	<u>\$ 232,243</u>	<u>\$ 226,177 (a)</u>	<u>\$ -</u>

(a) Schaefers Building is in pending sale status with sale to be transacted on or before 6/30/14. No fund is needed in FY15 as a result. Any proceeds from the sale and any benefits received for other building debt has not been included in the FY15 Adopted Budget.

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

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

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY15 Adopted</u>
Resources:				
Rental Income	\$ 345,661	\$ 253,542	\$ 260,000	\$ 269,000
Occupancy Revenue	\$ -	\$ -	\$ -	\$ -
Interest Earned	\$ 28	\$ 89	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ -	\$ -
 Total Resources	 <u>\$ 345,688</u>	 <u>\$ 253,631</u>	 <u>\$ 260,000</u>	 <u>\$ 269,000</u>
Requirements:				
Personal services	\$ -	\$ 2,896	\$ 2,838	\$ 5,983
Support services	\$ -	\$ 3,574	\$ 1,332	\$ 2,319
Materials and services	\$ 152,390	\$ 128,148	\$ 131,000 (a)	\$ 140,227
Capital outlay	\$ 21,640	\$ -	\$ 236	\$ 236
Debt service	\$ 85,764	\$ 85,764	\$ 85,764	\$ 85,764
Transfers Out - General Fund	\$ 85,894	\$ 33,250	\$ 38,830	\$ 34,471
Ending Reserves	\$ -	\$ -	\$ -	\$ -
 Total Requirements	 <u>\$ 345,688</u>	 <u>\$ 253,631</u>	 <u>\$ 260,000</u>	 <u>\$ 269,000</u>

(a) Expenses for building repairs, contract services and utilities are expected to increase in FY15.

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

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

	<u>FY12</u> <u>Actual</u>	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Adopted</u>	<u>FY15</u> <u>Adopted</u>
Resources:				
Federal and state	\$ -	\$ -	\$ -	\$ -
Local sources	\$ 1,107,100	\$ 1,357,174	\$ 947,000	\$ 1,331,383
Transfers In	\$ -	\$ -		\$ -
Beginning reserves	<u>\$ 2,900,532</u>	<u>\$ 2,591,357</u>	<u>\$ 2,771,315</u>	<u>\$ 2,742,722</u>
 Total Resources	 <u>\$ 4,007,632</u>	 <u>\$ 3,948,531</u>	 <u>\$ 3,718,315</u>	 <u>\$ 4,074,105</u>
Requirements:				
Personal services	\$ 237,754	\$ 212,555	\$ 255,798	\$ 143,314
Support services	\$ 129,404	\$ 121,995	\$ 120,038	\$ 55,528
Materials and services	\$ 92,045	\$ 106,654	\$ 90,000	\$ 90,000
Capital outlay	\$ -		\$ -	\$ -
Loans made (external)	\$ 750,000	\$ 790,000	\$ 500,000	\$ 200,000
Debt service	\$ 207,072	\$ 207,072	\$ 205,000 (a)	\$ 207,075
Transfers Out	\$ -		\$ -	\$ -
Ending Reserves	<u>\$ 2,591,357</u>	<u>\$ 2,510,256</u>	<u>\$ 2,547,479</u>	<u>\$ 3,378,188</u>
 Total Requirements	 <u>\$ 4,007,632</u>	 <u>\$ 3,948,531</u>	 <u>\$ 3,718,315</u>	 <u>\$ 4,074,105</u>

(a) See Supplemental Section of this document for details. Comprises 6 USDA loans.

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

	<u>FY12 Actual</u>	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY15 Adopted</u>
Resources:				
Federal and state	\$ -	\$ -	\$ -	\$ -
Local sources	\$ 76,579	\$ 71,817	\$ 50,000	\$ 50,000
Transfers In	\$ -	\$ -	\$ -	\$ -
Beginning reserves	\$ -	\$ -	\$ -	\$ -
 Total Resources	 <u>\$ 76,579</u>	 <u>\$ 71,817</u>	 <u>\$ 50,000</u>	 <u>\$ 50,000</u>
Requirements:				
Personal services	\$ 13,897	\$ 11,061	\$ 7,212	\$ 7,895
Support services	\$ 6,579	\$ 6,349	\$ 3,384	\$ 3,059
Materials and services	\$ 34,680	\$ 48,057	\$ 39,091	\$ 38,941
Capital outlay	\$ -	\$ -	\$ -	\$ -
Loans made (external)	\$ -	\$ -	\$ -	\$ -
Debt service	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 21,423	\$ 6,349	\$ -	\$ -
Ending Reserves	\$ -	\$ -	\$ 313	\$ 105
 Total Requirements	 <u>\$ 76,579</u>	 <u>\$ 71,817</u>	 <u>\$ 50,000</u>	 <u>\$ 50,000</u>

# **SERVICE VIEW OF THE BUDGET**

## **Section Contents:**

**FY15 Administrative Services**

**FY15 Business Services**

**FY15 Government Services**

**FY15 Senior & Disabled Services**

**LANE COUNCIL OF GOVERNMENTS  
FY15 BUDGET  
ADMINISTRATIVE SERVICES – 2014-15 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 Administrative Services: Board of Directors and Executive Management  
Central Services

Services Funds:	General Fund: LCOG Board	\$	1,089,043
	Indirect – Central Services	\$	2,857,959
	Member Support Services	\$	<u>12,000</u>
	Total	\$	3,959,002

Total FTE: .75 FTE Board  
12.65 FTE Admin  
13.40 FTE

**BOARD OF DIRECTORS AND EXECUTIVE MANAGEMENT SERVICES**

Service Budget: \$ 1,089,043  
Service Funds: General Fund (LCOG Board; Indirect)  
FTE: .75 FTE

**Description**

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

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 related policy-level bodies. 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 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 (\$198,000 for FY15).

**GOALS FOR OFFICE OF EXECUTIVE DIRECTOR**

- Restructure LCOG's billing and rate structure.
- Restructure LCOG Member Dues Structure and Service Processes.
- Continue to build reserves per Board Reserve Policy.
- Replace fiscal system.
- 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.

### **Member Agency Support**

Under the agency's Service Policy each member government is entitled to receive upon request and without charge a certain amount of professional service—usually in the areas of planning, program development, mapping/geographic information or grant preparation.

### **ACCOMPLISHMENTS AND PERFORMANCE**

1. Continued to implement the Organizational Assessment with goals to address organizational challenges.
2. Sold the Schaefer's building with the goal of reducing debt.
3. Reorganized Senior and Disabled 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. Created a General Fund Reserve Policy.
7. Brought on four new member agencies.

### **CENTRAL SERVICES**

Service Budget: \$ 2,857,959 (\$ 1,416,289 personal services; \$ 1,441,670 materials and services)

Service Funds: General Fund (Indirect-Central Services)

FTE: 12.65

### **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. Financial support 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 and Support; Finance and Budget; Human Resources; and Information Services. 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 Disabled Services).

Administration Management and Support:	2.40 FTE
Finance and Budget:	4.00 FTE
Human Resources:	2.00 FTE
Information Technology:	4.25 FTE

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

#### **Administration Management and Support**

Personal Service Budget: \$ 213,016 of the total \$ 1,416,289 personal services budget

Service Funds: General Fund (Indirect-Central Services)

FTE: 2.40 FTE of the total 12.65 FTE

Administration Management and Support 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); 1.10 clerical support that assist all divisions and service areas: (reception, mail operations, fleet management), and clerical support to the LCOG Board, Executive Committee, and committees designated by the Board and .25 FTE Chief Operating Officer overseeing Finance and Budget.

#### **GOALS FOR ADMINISTRATION MANAGEMENT AND SUPPORT**

- Provide superior customer service to entire organization.
- Continue to assist departments and Executive Director with administrative needs.
- Continue to identify opportunities to reduce costs, featuring best practices.
- Create 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.
- Maintain LCOG website information.

#### **ACCOMPLISHMENTS AND PERFORMANCE**

1. Revised duties in Administrative Services to provide higher customer service and reduced costs.
2. Revised Minutes Recorder Services processes and marketing materials.

#### **Finance and Budget Services**

Personal Service Budget: \$ 486,936 of the total \$ 1,416,289 personal services budget

Service Funds: General Fund (Indirect-Central Services)

FTE: 4.00 FTE of the total 12.65 FTE

Provides financial and budgetary oversight for LCOG operations. Service includes financial oversight and management of LCOG's financial systems budget and audit. Services provided finance, accounting, payroll, cash management, investment oversight, disbursements and fiscal records maintenance. 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.
- Continue to work towards producing a Comprehensive Annual Financial Report (CAFR).

- Ensure internal control compliance over general ledger, cash management, and employee compensation.
- Provide primary support to transition 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.

### **ACCOMPLISHMENTS AND PERFORMANCE**

1. Moved organization from high risk to low risk auditee status by achieving clean audit opinion for the FY13 and FY14 Annual Audits.
2. Implemented extensive internal controls to ensure financial compliance and minimize agency risk of financial loss.
3. Developed contract management function to streamline contracts.
4. Consolidated staff workloads to streamline processes and create efficiencies.
5. Redesigned the Revised Budget, Proposed Budget and Annual Budget for transparencies; and as an improved communication tool for our members.
6. Developed a procedures manual for payroll processing.
7. Established permanent files for audit and budget.

### **Human Resources**

Personal Service Budget: \$ 200,872 of the total \$1,416,289 personal services budget  
 Service Funds: General Fund (Indirect-Central Services)  
 FTE: 2.00 FTE of the total 12.65 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 re-writing the LCOG Procedures Manual.
- Work towards developing and implementing a new employee evaluation process.

### **ACCOMPLISHMENTS AND PERFORMANCE**

1. Provided key support for organizational downsizing, reclassification and change.
2. Began process for rewriting the LCOG Procedures manual.
3. Successfully entered into a new collective bargaining Agreement with the Employees Association.

### **Information Services**

Personal Service Budget: \$ 515,465 of the total \$ 1,416,289 personal services budget  
Service Funds: General Fund (Indirect-Central Services)  
FTE: 4.25 FTE of the total 12.65 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 total cost for Information Services is \$1,021,960 and 9.25 FTE; see Government Services and/or Senior and Disabled Services sections of this budget document. IS staff that directly supports Government Services (\$221,735 and 2.00 FTE) and/or Senior and Disabled Services (\$284,760 and 3.00 FTE), are 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**

- Work with the Finance and Budget unit towards replacement of the current Fiscal System.
- Provide 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.
- Provide key support to the Finance and Budget unit for ongoing fiscal issues.
- Gain efficiencies agency-wide through a Document Imaging project to protect historical data, increase response time for customer inquiries and reduce paper and manual processing.
- Introduce a self-service support desk to make it easier for staff to discover solutions to common help desk questions track the status of their service requests and manage and monitor their team's project and support needs.

### **ACCOMPLISHMENTS AND PERFORMANCE**

1. Made significant revisions to the Fiscal System to address issues of reporting, record-keeping, and financial management.
2. Led effort to select a vendor for the new fiscal system.
3. Designed and deployed a framework to use a central repository for network and system documentation, a knowledgebase portal and for a collaborative project management.
4. Replaced and upgraded all systems agency-wide to the Windows 7 operating system.
5. Deployed an enterprise real-time messaging system for Senior and Disabled Services.
6. Provided database, web development, network and systems support for a variety of LCOG projects, to assist internal program areas in meeting the technical needs for their initiatives.
7. Improved the computing experience for LCOG staff at the agency's remote office sites by providing network design and coordination of services for fiber circuits and high-speed wireless, remote management software, equipment upgrades and data phone integration for field staff.
8. Redesigned our PC Help Desk in a multi-tiered framework to support faster response time and more proactive issue resolution.
9. Renegotiated vendor contracts to consolidate and reduce LCOG's information technology costs.
10. Navigated the agency through the data recovery and equipment testing of over 100 computers, printers and other equipment that was impacted by the PPB flood.

**LANE COUNCIL OF GOVERNMENTS  
FY15 BUDGET  
BUSINESS SERVICES – 2014-15 WORK PROGRAM**

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Service Areas for Business Services:      Building Management  
   Business Loans  
   Minutes Recorder services

Services Funds:                                      Business Services Funds: \$ 5,459,509

Total FTE:    1.24 FTE

**BUSINESS SERVICES**

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 property management oversight of LCOG's two owned building: Park Place Building and Springfield Building, funded by dedicated rental revenues and if necessary, General Fund support.

**BUILDING MANAGEMENT**

Service Budget:      \$1,335,404  
Service Funds:      Business Services Funds  
FTE:                      .12 FTE

**Description**

Staff provides property management for LCOG-owned real estate: Schaefer's Building; Springfield Building; Park Place Building. Costs for FTE and expenses (including debt service) for building management are charged against the rent revenue collected on the buildings. In some circumstances the General Fund provides additional funding support.

**BUSINESS LOANS SERVICE**

Service Budget:      \$4,074,105  
Service Funds:      Business Services Funds  
FTE:                      1.02 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.

### **MINUTES RECORDER SERVICES**

Service Budget: \$50,000  
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.
- Increase Marketing of loan program..

### **ACCOMPLISHMENTS AND PERFORMANCE**

1. Business Loans - LCOG funded 15 small business loans during 2013 for a total amount of \$5 million. These loans are expected to help small businesses create over 250 new jobs.

## LANE COUNCIL OF GOVERNMENTS FY15 BUDGET

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

Service Areas for Government Services:  
 Division Administration  
 Planning  
 Telecommunications  
 Transportation

Services Funds: Special Revenue Funds: \$ 9,795,061

Total FTE: 26.94 FTE

## GOVERNMENT SERVICES ADMINISTRATION

Service Budget:	\$839,823
Service Funds:	Special Revenue Funds
FTE:	4.36 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 SERVICES

Service Budget:	\$5,189,866
Service Funds:	Special Revenue Funds
FTE:	18.17 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  
Information, Research and Analysis

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. LCOG provides management and staff support to the Community Emergency Notification System (CENS) used to alert Lane County Residents to hazardous situations in their areas.

### **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.

### **Information, Research and Analysis**

LCOG information services staff provides direct support and government services technology staff combine to provide specialized technical and research services. Contracts for services are negotiated for specific products, which range from computer programming and data development to economic and demographic analyses and reporting. An important work task for the next several years will be analyzing results from the US 2010 Census. Staff provides direct GIS services under contract, including standard and custom mapping and reporting, custom database and applications development, geographic analysis, modeling, technical assistance, training, and project support for LCOG's partners and member agencies.

### **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 and Canyonville. LCOG has contracted with Lane County and several cities throughout western Oregon to provide staff services to assist with cable franchise administration.

### **Regional Land Information Database Services/GIS**

LCOG has coordinated and maintained the regional geographic information system for over 35 years. This county-wide project, through which a comprehensive computerized geographic information system 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 Regional Land Information Database (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 Geographic Information System (GIS) data to support the Area Information Records System (AIRS) Computer Aided Dispatch System (CAD),

providing emergency service dispatchers 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; regional public service and safety radio systems; and the Area Information Records System.

### **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 coordination and direct planning 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, Springfield and Lane County with regular planning needs.

#### **Contract Services**

In addition to metropolitan area land use planning, LCOG provides contract planning assistance to the cities of Creswell, Coburg, Dunes City, Junction City, Westfir, Canyonville, Drain, Yoncalla and Oakland. 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.

## **TELECOMMUNICATIONS**

Service Budget: \$3,765,372  
Service Funds: Special Revenue Funds  
FTE: 4.41 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 FOR GOVERNMENT 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.
- Continue work to expand fiber optic based networks in Lane County and connecting Lane County to other areas of the state and nation.

### **ACCOMPLISHMENTS AND PERFORMANCE**

1. Solicited municipal proposals for STP-Urban projects, reviewed and received several proposals for additional large funding amounts in STP-Urban funds.
2. Technical Assistance – Provided technical assistance to members to solve traffic problems, resolve project funding problems.
3. Regional Bicycle Count Program- The Central Lane Metropolitan Planning Organization continued a Regional Bicycle Count Program which was initiated in fall 2012. This program is developing trends in bicycle usage across the region as well as longitudinally with time.
4. Data collection, data storage, and processing protocols continued to be refined with the aim of establishing data archives from which performance measures can be tracked and reported through a public web dashboard.

5. LTD West Eugene EmX Extension - Following FTA approval, preliminary engineering has begun with the aim of opening the new service in January 2015. MPO staff participated in the analyses of the various routing options and performance measures.
6. Broadband Technology Opportunities Program - Work on the BTOP grant concluded, bringing broadband services to 79 anchor institutions in Lane County, and improved broadband services to all the schools, government buildings and medical facilities in the county. The project also provided broadband connection opportunities to two call centers, bringing more than 200 new jobs in two communities.
7. Assisted cities like Coburg with their websites to streamlines 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.
8. Grant Writing - Worked with partner agencies to acquire \$4,056,537 in grant funding, with additional grants pending. Grants were awarded to the Lane County Sheriff's office, Parole and Probation, Junction City Police Department, Quality Child Care of Florence and Sponsors, Inc., offender reentry service.
9. Continued to grow RLID subscriber base resulting in improved access to integrated land records data by Lane County agencies, businesses and citizens. In addition, local governments are continuing this regional cooperative mapping partnership that reduces costs and duplication while maximizing opportunities to share data, systems, tools, methods and technical know-how.
10. Provided current and long range planning services to eight Lane County cities. Provided staff support for two urban growth boundary expansions and assisted with the consideration of three local transportation systems plans.
11. Provided legal services to four small cities and specialized legal services and hearings official services to six additional members.
12. 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.
13. MPO staff assisted in development and analyses of the transportation system plans for the City of Coburg, City of Springfield, and City of Eugene.
14. MPO staff worked with ODOT and its consultants on the Beltline Facility Plan to develop several alternatives to relieve future congestion and improve safety on the Randy Pape Beltline Highway.
15. The MPO programmed approximately \$7.33 million of its federal discretionary funding for a total of seventeen projects in the Eugene/Springfield/Coburg metropolitan area. The funding is for the years 2013-2015 and covers a wide range of roadway, bicycle, pedestrian, transit, and transportation options projects and programs.
16. The Eugene-Springfield area successfully completed 20 years of a required Clean Air Act monitoring period for the air pollutant Carbon Monoxide (CO). Levels of CO are now extremely low: well below the National Ambient Air Quality Standards. This milestone releases the area from federal requirements to analyze and report on the impact of transportation plans and projects on local CO levels.
17. Planning was initiated in 2013 to reduce greenhouse gas emissions caused by travel of persons living within the Eugene-Springfield area. Scenarios describing various level of effort in transportation programs and services continue to be analyzed for their effectiveness in reaching the state-mandated goal for this area.

**LANE COUNCIL OF GOVERNMENTS  
FY15 BUDGET  
SENIOR AND DISABLED SERVICES – 2014-15 WORK PROGRAM**

*The mission of Senior and Disabled 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: \$22,090,930

Total FTE:                                       145.21

**SENIOR & DISABLED SERVICES – ADMINISTRATION**

Service Budget:       \$1,934,889  
Service Funds:       Special Revenue Funds  
FTE:                    20.22

**Description**

Senior & Disabled Services 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:       \$12,157,885  
Service Funds:       Special Revenue Funds  
FTE:                    100.32

**Description**

Under contract to the Oregon Department of Human Services, LCOG 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, S&DS staff receives more than 450 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**

Senior & Disabled Services (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: \$7,998,156  
Service Funds: Special Revenue Funds  
FTE: 24.67

#### **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  
Information and Assistance – Aging and Disability Resource Connection  
Living Well  
Options Counseling: Care, Coordination and Consultation  
Oregon Project Independence  
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, LCOG Senior & Disabled Services contracts with over ten local agencies to provide services such as senior law, meals and meal delivery, money management, volunteer recruitment, respite care, support groups, 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. LCOG 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. The program also delivers Meals on Wheels to homebound people age 60 and over as well as to disabled adults 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 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 to the publicly financed program.

The Group Dining (group meals) 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). S&DS contracts with the Lane County Chapter of the American Red Cross to deliver a portion of the meals within the Eugene/Springfield metropolitan area; LCOG's Meals on Wheels Program delivers all of the meals 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, Lane County's Human Services Program, the United Way, participants' donations and fees, and community fundraising. Each year, the Meals Program actively solicits private donations to supplement public sources of funds for these services. This year, the funds needed from private donations will total approximately 21% of the S&DS Senior Meals Program operating budget. Some fundraising is done in conjunction with the American Red Cross; other fundraising is done by the program directly.

#### **Information and Assistance through the Aging and Disability Resource Connection**

LCOG's 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. The Aging and Disability Resource Connection (ADRC) offers assistance by phone with referrals for home visits as needed. Services include: the provision of information; guidance appropriate to an individual's needs and circumstances; and referral or direct linkage to specific resources such as Meals on Wheels or Medicaid eligibility. Information, consultation, and referral services are available to all older persons and their caregivers. S&DS has received grant funds for the ADRC and continues to experience an increase in demand for these services.

#### **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 health care organizations, S&DS coordinates and trains volunteers to lead the workshops in accordance with the standards of practice set by Stanford University. In FY 2015 S&DS plans to hold sixteen workshops (each workshop is comprised of weekly 90 minute sessions for six weeks) in Lane County with up to two workshops offered in Spanish and two workshops offered in rural Lane County.

#### **Options Counseling: Care Coordination and Consultation**

The LCOG 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. Because public revenue is not adequate to meet the needs of Lane County seniors, the Senior Connections Program will continue to pursue additional funding sources. Senior Connections services are currently supported by federal and local sources, including the Older Americans Act, the Low Income Energy Assistance Program, grant awards and donations. Additional funding will fund 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 publicly funded programs, delaying or preventing the need for public assistance such as Medicaid. 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. However, due to lack of statewide funding, the program expansion has not yet been implemented.

### **Transportation Coordination**

Senior & Disabled Services 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 S&DS**

- Work towards compliance with our state contracts despite an increased demand for services.
- Continue strengthening the new organizational structure in S&DS that is more efficient and streamlined. Support the Unit Managers as they grow into their new roles.
- 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 individuals enrolled as Tribal Elders.
  - 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.

## **ACCOMPLISHMENTS AND PERFORMANCE**

1. Senior Meals Program (Café 60 & Meals on Wheels) - Provided over 240,000 meals.
2. Medicaid and Title XIX Programs - Transitioned to K-Plan services, resulting in more direct and indirect contacts with each client, leading to more proactive rather than reactive Case Management.
3. Eligibility Services - Continued to receive over one hundred new cases per month.
4. Florence & Cottage Grove Offices - Addressed continued Eligibility caseload increases in both Cottage Grove and Florence.
5. Diversion & Transition - Staff worked with individuals to transition them out of nursing facilities into the community. In addition, they provided intensive case management to divert an individual from going into a nursing facility. Over the course of the year, staff either transitioned or diverted over 270 individuals.
6. Outcomes from Calls for Assistance – Though completion of a Rapid Process Improvement process, calls are now screened by the Aging and Disability Resource Connection staff, resulting

in less call transfers for those calling in. Call volume has increased by 300%. Intake wait time has declined, but this is still a challenging area.

7. 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).
8. Adult Protective Services -. A total of 1,730 separate allegations were investigated. Of the total allegations, 25% were substantiated.

# **SUPPLEMENTAL INFORMATION**

## **Section Contents:**

**FY15 Budget Assumptions**

**FY15 Subfund Information**

**Ten Year History of Resources and Expenditures by Fiscal Year**

**FTE by Subfund FY12-FY15**

**FY15 FTE by Classification**

**Ten Year History of FTE by Fiscal Year**

**Debt Schedule**

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**Building Debt by Subfund**

**Interfund Loan Payment Schedule**

**Reserve Policy**

**Cost Allocation Plan and Methodology**

**Lane Council of Governments Acronyms**

**LANE COUNCIL OF GOVERNMENTS  
FY 15 ADOPTED BUDGET  
BUDGET ASSUMPTIONS**

**OVERALL GUIDING PRINCIPLES FOR THE FY15 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.

**FY15 BUDGET ASSUMPTIONS – as of 11/1/13**

1. The CPI is 1.52% (Annual Average 2013 CPI-U for US as of August 2013). In past years the CPI was used to determine the inflation adjustment to Member Dues. A new member dues structure will be taken up by the Board on June 26. The Board will set the final rates in December.
2. Health Insurance premiums are expected to increase at least 4% in CY14. The goal for FY14 and FY15 will be to continue to limit the increase using plan adjustments and/or employee participation in premiums.
3. In FY15, a 2.1% cost of living adjustment is budgeted for all EA staff and 1.5% cost of living adjustment for Non Represented and Managers. The increase will be effective 7/1/2014. Directors will not receive an increase. SEIU received a 1.5% COLA on 6/1/2014, and as of the date of this document, will continue through 6/1/2015.
4. In FY15, merit increases are expected to increase total compensation for LCOG employees. Employees are eligible for 3.5% annual merit increases. However, over 37% of eligible employees will be at the top step of their salary range, which means that they are not eligible for merit increases.
5. Specific details of compensation and health insurance will be determined through negotiations with the LCOG bargaining units. The SEIU contract expires 6/30/2014.
6. PERS notified employers to anticipate a 4.5% increase in employer rates effective 7/1/13 (FY14) which LCOG put into place in FY14 and the result is that our budgeted employer PERS rates are 17.02% for PERS and 15.74% for OPSRP. This liability continues to be an obligation for employers however only an incremental increase was put into place during FY14. The current LCOG employer PERS actual rate is 12.63% and the OPSRP rate is 11.35% which is an actualized increase of .11%. LCOG will continue to budget the anticipated 4.5% rate increase for 7/1/14 (FY15).

7. LCOG's overall employee compensation, including salaries and benefits, will be comparable to similar positions in the same job market. This is required to attract and retain quality employees.
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 for all Non-SEIU employees. SEIU employees continue to qualify for full vacation payout.
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. S&DS Type B funding increased in this biennium to a level of 95% funding compared to historical funding at 85% level - a significantly lower than comparable State-operated senior and disabled programs. As the funding changed, so did the expectation for greater program delivery. 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. New programs or program changes (reductions or enhancements) will be presented to the Board.
13. 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**

- Employees Association will receive a 2.1% COLA increase effective 7/1/14.
- Non-represented employees will receive a 1.5% COLA, effective 7/1/14.
- Management, excluding Directors and Executive Director will receive a 1.5% COLA increase effective 7/1/14. Directors and Executive Director will not receive a COLA for FY15.
- SEIU employees received a 1.5% COLA increase effective 6/1/2014.
- Health Insurance costs remained relatively stable due to changing insurance providers, reduction in staff and increase in employee insurance premium share.

- PERS increases: LCOG's employer rate: PERS Tier 1 and Tier 2 and OPSRP rates increased 4.5% effective 7/1/13. PERS Tier 1 and Tier 2 increased from 12.52% to 17.02% and OPSRP increased from 11.24% to 15.74%
- Workers' Compensation Insurance: Workers' Compensation Insurance premiums average pure premium rate remained the same at 1.7%.
- Workers' Benefit Fund Assessment (cents-per-hour) rate remained the same at 3.3 cents.

**LANE COUNCIL OF GOVERNMENTS  
FY 15 ADOPTED BUDGET  
SUBFUND INFORMATION**

**Subfunds to be deactivated in FY15:**

**BTOP Administration (Special Revenue Fund – Government Services)**

Staff time was charged to this fund established in FY10. This subfund was not a specific BTOP direct subfund. It was titled BTOP Administration to communicate to staff where to charge non-allowable BTOP administration work.

**Fiber Interconnect Site (Special Revenue Fund - Government Services)**

Replaced by Willamette Internet Exchange in FY15.

**Oregon Planning Institute (Special Revenue Fund – Government Services)**

LCOG will no longer participate in annual conference; fund no longer required.

**Schaefers Building (Enterprise Fund – Building Management)**

Building will be sold on or before 6/30/14 and subfund will no longer be required.

**Subfunds name changes in FY15:**

**Telecommunications Planning changed to Regional Planning**

Change was to differentiate the activity as non-telecommunication services (name was misleading).

**Subfunds added since FY14 Adopted Budget:**

**Public Agency Network (PAN)**

Approved in February 2014, the project consists of fiber optic transmission and transport facilities as well as data communication needs and the opportunity to pool resources and needs to benefit all parties. The project was originally handled by EWEB, but it was found that we had already been doing the work so it became our project.

**Senior Connections Donation – Florence Transportation**

This fund was created to report and track activity on an estate donation dedicated to provide transportation services to seniors who reside in Florence, Oregon

**Wetlands Multi City Inventory**

Subfund originally established in the spring of 2010. There have been eight participants involved, with a goal to have a Multi-City Water Resource Assessment Project. The project budget was \$40,000 and all of the money had been received, this is still in use due to prior year revenue adjustments.

**Willamette Internet Exchange (Special Revenue Fund – Government Services)**

This subfund was established to track specific projects; there will be a series of projects involved. It is our expectation that this subfund will be used to generate new LCOG revenue streams.

**LANE COUNCIL OF GOVERNMENTS  
RESOURCES AND EXPENDITURES  
TEN YEAR HISTORY 2006-2014**

	<b>Resources less Transfers</b>	<b>Expenditures less Transfers</b>	<b>Net</b>	<b>FTE</b>
<b>FY06</b>	\$ 28,399,815	\$ 23,847,806	\$ 4,552,009	163.19
<b>FY07</b>	\$ 31,054,267	\$ 24,291,393	\$ 6,762,874	159.72
<b>FY08</b>	\$ 35,143,502	\$ 28,343,907	\$ 6,799,595	170.39
<b>FY09</b>	\$ 30,750,307	\$ 25,043,013	\$ 5,707,294	176.80
<b>FY10</b>	\$ 30,010,424	\$ 24,510,540	\$ 5,499,884	175.60
<b>FY11</b>	\$ 30,940,002	\$ 24,671,306	\$ 6,268,696	190.60
<b>FY12</b>	\$ 36,262,649	\$ 31,140,908	\$ 5,121,741	175.05
<b>FY13</b>	\$ 31,989,988	\$ 27,415,954	\$ 4,574,034	174.47
<b>FY14</b>	\$ 31,370,036	\$ 24,921,763	\$ 6,448,273	167.30
<b>FY15</b>	\$ 36,081,922	\$ 28,060,827	\$ 8,021,095	186.79

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

**LANE COUNCIL OF GOVERNMENTS**  
**FY15 ADOPTED BUDGET**  
**FTE BY SUBFUND: FY12 - FY15**

Fund	Service Area - Subfund	Fiscal Year FTE				
		2012 Adopted	2013 Adopted	2014 Adopted	2014 Revised	2015 Adopted
General Fund	Lane Council of Governments-Board	0.41	0.75	0.75	1.04	0.75
	Indirect-Central Svs	21.79	17.86	11.72	13.64	12.65
	<b>Total FTE</b>	<b>22.20</b>	<b>18.61</b>	<b>12.47</b>	<b>14.68</b>	<b>13.40</b>
Enterprise Funds	Loan-Economic Development Administration	0.21	0.19	0.21	0.16	0.16
	Loan Program-LCOG Loan	0.01	0.01	0.00	0.00	0.00
	Loan Program-Other Packaging	0.16	0.14	0.13	0.06	0.07
	Loan Program-IRP/RBDF Packaging	0.61	0.45	0.61	0.48	0.29
	Loan Program-RBEG RLF	0.02	0.02	0.00	0.00	0.01
	Loan Program-SBA504	0.77	0.77	1.03	0.62	0.49
	Minutes Recording	0.27	0.14	0.09	0.09	0.10
	Park Place Building	0.10	0.15	0.10	0.07	0.07
	Schaefers Building	0.10	0.17	0.10	0.05	0.00
	Springfield Building	0.00	0.03	0.03	0.04	0.05
	<b>Total FTE</b>	<b>2.25</b>	<b>2.07</b>	<b>2.30</b>	<b>1.58</b>	<b>1.24</b>
Special Revenue Funds	<u>Government Services - Planning</u>					
	Broadband Technologies Opportunities Program Admin (BTOP)	0.04	0.00	0.00	0.00	0.00
	Broadband Technologies Opportunities Program Fiber Project (BTOP)	0.71	0.49	0.04	0.48	0.00
	Community Safe CENS	0.10	0.06	0.04	0.08	0.05
	Community Safety 911	0.24	0.23	0.16	0.35	0.08
	Community Safety Other	1.20	1.09	0.41	0.50	0.68
	Creative Services Other	0.42	0.26	0.00	0.00	0.00
	Creative Services-Pooled	0.01	0.02	0.00	0.00	0.00
	Economic Development	0.44	0.21	0.13	0.13	0.13
	General Planning	0.00	0.16	2.50	0.10	0.69
	GIS: Geographic Information System CPA	4.42	4.67	3.14	3.86	4.79
	GIS: Geographic Information System Graffiti Database	0.01	0.02	0.01	0.01	0.02
	GIS: Geographic Information System Other	2.87	2.37	1.56	1.52	1.75
	Government Service-Administration/Other	0.00	0.00	7.66	5.36	4.36
	Hearings Official and Land Use Law	0.40	0.42	0.66	0.31	0.27
	Lane Information Center	0.33	0.21	0.17	0.09	0.16
	Metro Planning Coordination-Pooled	0.19	0.02	0.00	0.00	0.01
	Natural Resource Planning	2.14	1.64	1.31	0.78	0.82
	Oregon Emergency Management & Oregon State Police	0.70	0.69	0.55	0.57	0.69
	Oregon Planning Institute	0.29	0.30	0.07	0.07	0.00
	Phase III Wetlands Pooled	0.00	0.00	0.00	0.00	0.05
	Public Agency Network	0.00	0.00	0.00	0.33	0.42
	Regional Orthophotography FY13	0.00	0.00	0.00	0.01	0.00
	RTS Coordination	0.68	0.00	0.00	0.00	0.00
	RTS Other	0.31	0.37	0.58	0.23	0.17
	Scenario Planning	0.00	0.00	0.00	0.70	0.71
	Special Agreements	0.14	0.50	0.00	0.00	0.00
	Tax Collections	0.03	0.04	0.02	0.02	0.03
	Transportation Operations	9.31	7.53	4.74	3.09	4.96
	Transportation Projects	1.01	0.74	0.88	0.75	0.68
	United Front	0.00	0.02	0.00	0.00	0.00
	Urban & Regional Planning	1.87	1.66	1.31	1.65	0.95
	Wetlands MultiCity Inventory	0.00	0.00	0.00	0.00	0.09
	<b>Total FTE</b>	<b>27.86</b>	<b>23.72</b>	<b>25.92</b>	<b>20.99</b>	<b>22.53</b>
	<u>Government Services - Telecommunications</u>					
	MetroTV	1.97	1.75	1.53	1.53	1.26
	Regional Planning	0.12	0.20	0.09	0.09	0.23
	Telecommunications Management	3.50	3.57	2.55	2.55	2.92
	<b>Total FTE</b>	<b>5.59</b>	<b>5.52</b>	<b>4.17</b>	<b>4.17</b>	<b>4.41</b>
	<u>Senior &amp; Disabled Services</u>					
	Aging & Disability Resource Center	0.00	0.13	0.38	0.41	3.79
	Area Plan Administration	1.53	1.66	1.46	0.64	0.00
	Family Care Services	0.87	0.87	0.85	0.93	0.79
	Hospital Intake Services	1.50	1.50	1.50	1.44	1.00
	Living Well	0.00	0.03	0.40	0.16	1.53
	OPI Case Management	0.92	1.58	0.21	1.17	3.47
	Real Choices Systems Change	1.21	0.33	0.00	0.00	0.00
	S&DS Administration	0.00	0.00	0.35	0.20	20.22
	S&DS Transportation Assessments	2.33	2.13	2.13	2.44	2.91
	Senior Connections	4.18	5.16	5.48	5.30	4.13
	Senior Meals	7.07	6.53	6.04	6.56	6.75
	Type B Funds	97.17	104.68	103.42	115.96	100.32
	Title III-D	0.22	0.23	0.21	0.09	0.30
	Title VII-A	0.04	0.00	0.02	0.00	0.00
	<b>Total FTE</b>	<b>117.04</b>	<b>124.83</b>	<b>122.45</b>	<b>135.29</b>	<b>145.21</b>
<b>Total FTE All Subfunds</b>		<b>174.94</b>	<b>174.74</b>	<b>167.30</b>	<b>176.71</b>	<b>186.79</b>

Note 1: This subfund is a placeholder for those Government Services FTE that are not, at the time of the budget, directly assigned to projects. As the year develops, and contracts are identified, FTEs are moved from General Planning to specific subfunds.

Note 2: New subfund

\*Funds without any FTE over the time period indicated are not on this schedule.

**LANE COUNCIL OF GOVERNMENTS  
FY15 ADOPTED BUDGET  
CLASSIFICATION SCHEDULE**

	FY14	FY15
	<u>Adopted</u>	<u>Adopted</u>
Accounting Associate	1.00	1.00
Administrative Aide III	8.50	11.00
Administrative Aide IV	2.00	1.85
ADRC Lead	0.00	1.00
ADRC Screener	0.00	1.00
Administrative Coordinator	1.87	2.00
Background Check Specialist	0.00	1.00
Administrative Support Specialist	0.00	0.00
Aging & Disability Resource Center Lead	1.00	0.00
Adult Protective Services Special	7.00	8.00
Adult Protective Services Support	1.00	1.00
Area Coordinator, Senior Connections	6.50	10.00
Assistant Case Manager	2.00	4.00
Assistant Planner	1.00	1.00
Associate Director	0.00	0.00
Associate Planner	3.00	5.00
Budget Contracts Senior	1.00	0.00
Case Manager	38.00	39.50
Chief Operating Officer	0.00	1.00
Client-Employed Provider Program Specialist	2.00	2.00
Creative Services Associate	0.00	0.00
Human Resources Assistant	0.00	1.00
Criminal Records Specialist	0.00	0.00
Database Manager	1.00	1.00
Director	2.00	1.00
Eligibility Specialist	23.00	23.00
Eligibility Specialist Lead Work	2.00	2.00
Executive Director	1.00	1.00
Finance and Budget Manager	1.00	1.00
Financial Services Senior	1.85	3.00
Geographic Information Systems Assistant	0.80	1.00
Geographic Information Systems Associate	1.00	1.00
Geographic information Systems Senior Analyst	3.00	4.00
Geographic information Systems Technician	0.75	1.00
Human Resources Manager	1.00	1.00
Information Systems Manager	1.00	0.00
LAN Administrator	3.00	3.00
LAN Technician	0.00	1.00
Lead Case Manager	1.00	4.00
Licensing & Monitoring Assistant	2.00	2.00
Licensing & Monitoring Specialist	1.00	2.00
Medicare Modernization Act Enrollment Specialist	2.00	2.00
Payroll Senior	0.00	0.00
Pre Admission Screener	1.00	1.00
Principal Planner	1.90	2.30
Principal Systems Analyst	3.95	3.00
Program Manager	5.96	10.00
Resource Development Senior	0.50	0.00
Regional Land Information Database Assistant	1.00	0.00
Senior & Disabled Services Program Supervisor	4.00	0.00
Satellite Office Admin Assistant	1.00	1.00
Senior & Disabled Services Information & Referral Screener	1.00	1.00
Senior & Disabled Services Program Supervisor	6.00	0.00
Senior & Disabled Services Specialist II	1.00	1.00
Senior Financial Analyst S&DS	1.80	1.00
SR Database Reporting Specialist	0.00	0.50
Senior Loan Officer	1.00	0.80
Senior Meals Coordinator	3.82	4.74
Senior Meals Kitchen Assistant	0.35	0.35
Senior Meals Manager	1.00	1.00
Senior Planner	2.75	1.00
Telecommunications Analyst	1.00	1.00
Telecommunications Manager	1.00	0.00
Telecommunications Technician	1.00	1.00
Temporary Worker	0.00	0.00
Transition/Diversion CM	1.00	1.00
Unit Manager	0.00	9.00
Video Analyst	0.50	0.00
Video Technician I	0.50	0.75

<b>Total FTE</b>	<b>167.30</b>	<b>186.79</b>
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**LANE COUNCIL OF GOVERNMENTS  
FY15 ADOPTED BUDGET  
FTE PER FISCAL YEAR  
TEN YEAR HISTORY**



**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
2015	139,738	270,591	54,793	15,612	44,836	1,533
2016	147,007	263,321	57,763	12,641	-	-
2017	156,143	254,186	60,895	9,509	-	-
2018	165,076	245,253	64,197	6,208	-	-
2019	4,307,559	197,086	67,677	2,727	-	-
2020	-	-	-	-	-	-
2021	-	-	-	-	-	-
2022	-	-	-	-	-	-
2023	-	-	-	-	-	-
2024	-	-	-	-	-	-
2025	-	-	-	-	-	-
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
2030	-	-	-	-	-	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2036	-	-	-	-	-	-
	<u>\$ 4,915,523</u>	<u>\$ 1,230,437</u>	<u>\$ 305,325</u>	<u>\$ 46,697</u>	<u>\$ 44,836</u>	<u>\$ 1,533</u>

**Total Building Debt is 74.4% of the total debt (principal and interest) owed by LCOG.  
Building Debt for FY15-FY19 is as follows:**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>FY15</b>	\$ 308,090	\$ 405,537	<b>\$ 713,627</b>
<b>FY16</b>	\$ 277,110	\$ 390,146	<b>\$ 667,256</b>
<b>FY17</b>	\$ 293,830	\$ 373,427	<b>\$ 667,257</b>
<b>FY18</b>	\$ 2,154,958	\$ 296,165	<b>\$ 2,451,123</b>
<b>FY19</b>	\$ 4,375,236	\$ 199,813	<b>\$ 4,575,049</b>
<b>Total</b>	<u>\$ 7,409,224</u>	<u>\$ 1,665,088</u>	<u><b>\$ 9,074,312</b></u>

The balance of the total debt - or \$3,130,654 - is in USDA/Small Business loans. (See detail on following page.)

^ Schaefers Building will be sold on or before 6/30/14. No debt noted as of FY15 Budget. This schedule is continued on next page.

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

Fiscal Year Ending	USDA Loan #1		USDA Loan #2		USDA Loan #3	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	75,356	9,544	36,931	5,519	17,145	3,155
2016	76,110	8,790	37,301	5,149	17,316	2,984
2017	76,871	8,029	37,674	4,776	17,489	2,811
2018	77,640	7,260	38,051	4,399	17,664	2,636
2019	78,416	6,484	38,431	4,019	17,841	2,459
2020	79,200	5,700	38,815	3,635	18,019	2,281
2021	79,992	4,908	39,203	3,247	18,199	2,101
2022	80,792	4,108	39,595	2,855	18,381	1,919
2023	81,600	3,300	39,991	2,459	18,565	1,735
2024	82,416	2,484	40,391	2,059	18,751	1,549
2025	83,240	1,660	40,795	1,655	18,938	1,362
2026	82,519	827	41,203	1,247	19,128	1,172
2027	-	-	41,615	835	19,319	981
2028	-	-	41,422	418	19,512	788
2029	-	-	-	-	19,707	593
2030	-	-	-	-	19,904	396
2031	-	-	-	-	19,642	198
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
	<u>\$ 954,152</u>	<u>\$ 63,094</u>	<u>\$ 551,418</u>	<u>\$ 42,272</u>	<u>\$ 315,520</u>	<u>\$ 29,120</u>

This schedule is continued from previous page.

USDA Loan #4		USDA Loan #5		USDA Loan #6		Total - All Debt	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
14,196	2,784	17,565	3,656	17,051	4,173	486,334	434,368
14,338	2,642	17,740	3,480	17,221	4,002	457,136	417,193
14,481	2,499	17,918	3,303	17,393	3,830	475,656	398,675
14,626	2,354	18,097	3,124	17,567	3,656	2,338,603	319,594
14,773	2,207	18,278	2,943	17,743	3,480	4,560,718	221,405
14,920	2,060	18,461	2,760	17,920	3,303	187,335	19,739
15,069	1,911	18,645	2,575	18,100	3,124	189,208	17,866
15,220	1,760	18,832	2,389	18,281	2,943	191,101	15,974
15,372	1,608	19,020	2,201	18,463	2,760	193,011	14,063
15,526	1,454	19,210	2,010	18,648	2,575	194,942	12,131
15,681	1,299	19,402	1,818	18,834	2,389	196,890	10,183
15,838	1,142	19,596	1,624	19,023	2,200	197,307	8,212
15,997	983	19,792	1,428	19,213	2,010	115,936	6,237
16,156	824	19,990	1,230	19,405	1,818	116,485	5,078
16,318	662	20,190	1,030	19,599	1,624	75,814	3,909
16,481	499	20,392	829	19,795	1,428	76,572	3,152
16,646	334	20,596	625	19,993	1,230	76,877	2,387
16,594	167	20,802	419	20,193	1,030	57,589	1,616
-	-	20,858	211	20,395	828	41,253	1,039
-	-	-	-	20,600	624	20,600	624
-	-	-	-	20,805	418	20,805	418
-	-	-	-	20,721	210	20,721	210
<u>\$ 278,232</u>	<u>\$ 27,189</u>	<u>\$ 365,384</u>	<u>\$ 37,655</u>	<u>\$ 416,963</u>	<u>\$ 49,655</u>	<u>\$ 10,290,893</u>	<u>\$ 1,914,073</u>
Total External Debt							

Building loans Debt:	\$7,409,224	\$1,665,088
USDA/Small Business loans Debt::	<u>\$2,881,669</u>	<u>\$ 248,985</u>
	\$10,290,893	\$1,914,073

**LANE COUNCIL OF GOVERNMENTS  
FY15 ADOPTED BUDGET  
INTERNAL TRANSFERS**

<b>TRANSFERS IN</b> (revenues to the receiving subfund)		<b>TRANSFERS OUT</b> (expenditures of the providing subfund)	
Amount		Amount	
<b>To General Fund - LCOG Board from:</b>		<b>From General Fund - LCOG Board to:</b>	
General Fund - Unfunded subfund	\$ 12,000	Special Revenue Fund - Government Services	
Enterprise Fund - Business Services		Government Services Admin subfund	\$ 100,000
Park Place Building subfund	\$ 12,872	General Fund - Unfunded	\$ 12,000
Springfield Building subfund	\$ 34,471	General Fund - Transfers Out	\$ <b>112,000</b>
General Fund - Transfers In	\$ <b>59,343</b>		
<b>To Special Revenue Fund - Government Services from:</b>		<b>From Special Revenue Fund - Business Services to:</b>	
Special Revenue Fund - Government Services		General Fund - Admin Services	
Government Services Admin subfund	\$ 100,000	Park Place Building subfund	\$ 12,872
General Planning subfund	\$ 121,377	Springfield Building subfund	\$ 34,471
Telecommunications Management subfund	\$ 15,000	Business Services - Transfers Out	\$ <b>47,343</b>
Special Revenue Fund - Transfers Out	\$ <b>236,377</b>		
<b>To Special Revenue Fund - Senior and Disabled Services from:</b>		<b>From Special Revenue Fund - Government Services to:</b>	
Special Revenue Fund - Senior and Disabled Services		Special Revenue Fund - Government Services	\$ 121,377
Area Plan Administration	\$ 186,781	General Planning subfund	\$ 15,000
Family Caregiver	\$ 147,033	Telecommunications Management subfund	
Hospital Intake Services	\$ 58,236	Government Services- Transfers Out	\$ <b>136,377</b>
Living Well	\$ 5,000		
OPI Case Management	\$ 331,848		
Senior Connections	\$ 400,559		
Senior Meals	\$ 938,197		
Title III-D subfund	\$ 1,247		
Special Revenue Fund - Transfers Out	\$ <b>2,068,901</b>		
<b>To Special Revenue Fund - Senior and Disabled Services to:</b>		<b>From Special Revenue Fund - Senior and Disabled Services to:</b>	
Special Revenue Fund - Senior and Disabled Services		Special Revenue Fund - Senior and Disabled Services	
Intergovernmental Human Services subfund	\$ 29,700	Meals Fundraiser	\$ 156,015
Meals Fundraiser	\$ 526,022	Oregon Project Independence	\$ 6,139
Senior Connections	\$ 307,811	Title III-B subfund	\$ 399,485
Title III-C-1	\$ 186,182	Title III-C-2	\$ 5,000
Title III-C-2	\$ 166,462	Title III-D	\$ 176,264
Title III-E	\$ 109,821	Type B subfund	
Type B subfund		USDA/NSIP	
USDA/NSIP		Special Revenue Fund - Transfers Out	\$ <b>2,068,901</b>
<b>TOTAL ALL TRANSFER ACTIVITY</b>		<b>TOTAL ALL TRANSFER ACTIVITY</b>	
\$ 2,364,621		\$ 2,364,621	

**LANE COUNCIL OF GOVERNMENTS**  
**FY15 ADOPTED BUDGET**  
**BUILDING DEBT - REPAYMENT OF DEBT BY SUBFUND**

Debt activity by Subfund:	FY15 Adopted	FY14 Adopted	Difference
Debt P & I - Board and Administrative Services - General Fund	\$ 100,760	\$ 100,760	\$ -
Debt P & I - Enterprise Fund - Loan Program	\$ 207,075	\$ 205,000	\$ 2,075
Debt P & I - Enterprise Services - Park Place Building	\$ 527,103	\$ 653,847	\$ (126,744)
Debt P & I - Enterprise Services - Schaefers Building	\$ -	\$ 71,002	\$ (71,002)
Debt P & I - Enterprise Services - Springfield Building	\$ 85,764	\$ 85,764	\$ -
Total Debt Obligation - External	\$ 920,702	\$ 1,116,373	\$ (195,672)
Debt P & I - Park Place Building Repayment	\$ 42,744	\$ 42,744	\$ -
Total Debt Service - all sources - Building Debt	\$ 963,446	\$ 1,159,117	\$ (195,672)

- Note (1) Reflects interest and corrects budget.  
Note (2) Reflects reduction of Schaefers loan. Schaefers Building will be sold on or before 6/30/14. Debt no longer obligated  
Note (3) To General Fund for annual payment on \$418,000 loan in FY12

**LANE COUNCIL OF GOVERNMENTS  
FY15 ADOPTED BUDGET  
INTERFUND LOAN PAYMENT SCHEDULE  
8/2012 - 8/2021**

Fiscal Year	Rate	Total Payment	Principal	Interest	Balance
FY12		Loan issued to Park Place Building			418,000.00
FY13	0.500%	\$ 42,744.38	\$ 42,134.80	\$ 609.58	375,865.20
FY14	0.500%	\$ 42,744.38	\$ 40,865.05	\$ 1,879.33	335,000.15
FY15	0.500%	\$ 42,744.38	\$ 41,069.38	\$ 1,675.00	293,930.77
FY16	0.500%	\$ 42,744.38	\$ 41,274.73	\$ 1,469.65	252,656.04
FY17	0.500%	\$ 42,744.38	\$ 41,481.10	\$ 1,263.28	211,174.94
FY18	0.500%	\$ 42,744.38	\$ 41,688.51	\$ 1,055.87	169,486.44
FY19	0.500%	\$ 42,744.38	\$ 41,896.95	\$ 847.43	127,589.49
FY20	0.500%	\$ 42,744.38	\$ 42,106.43	\$ 637.95	85,483.06
FY21	0.500%	\$ 42,744.38	\$ 42,316.96	\$ 427.42	43,166.09
FY22	0.500%	\$ 43,381.92	\$ 43,166.09	\$ 215.83	0.00

Payments are due to the General Fund from Park Place Building fund to repay loan made in FY12 (per Resolution 2012-03).

Loan was made 5/12/2012 to provide funds for the PPB improvement to the third floor tenant DMG. Payment is made annually on 8/15 of each fiscal year.

## **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.

## **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 RESERVE**

## **PURPOSE**

The purpose of the 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.

## **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  
FY15 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 Indirect Cost Allocation Plan on or around June 30 of each year for the following fiscal year (for example, 6/30/14 for FY15). The final FY15 Indirect Cost Allocation Plan 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, percent of salary or 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, FY14 would include the FY12 indirect actual overages identified at 6/30/12).
- 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.

To 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 is to allocate the agency wide central services personnel costs to the direct service areas. The measurements used in step two are based on specific measurements that correlate to the driver of the position's service basis (for example, PCC

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:

Fiscal 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 Loans
- Building Management
- Minutes Recorder

### Government Services

The Government Services division is located at 859 Willamette Street, Suite 400 and Suite 500 in Eugene and 125 East 8th Street, in Eugene. Government Services Division provides the following services:

- Planning
  - Economic Development
  - Planning
  - GIS
  - Grant writing
  - Information Services contract staff
- Transportation

### Communication Services

Communication services is located at 125 East 8th Street, in Eugene. Communications provides the following technology services:

- Metro TV
- Telecommunications

### Senior and Disabled Services

The Senior and Disabled Services 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:

- 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
	Senior & Disabled Services	14.3870%	Fixed-carry forward

*The historical rates are documented in the LCOG Annual Financial Statements; the proposed rates are documented in the LCOG Annual Budget.*

FY14 and FY15 reflect continued refinement of LCOG services.

## LANE COUNCIL OF GOVERNMENTS ACRONYMS

AAA	Area Plan Administration
ACOE	Army Corps of Engineers
ADA	Americans with Disabilities Act
ADLIB	Address Library
ADRC	Agency & Disability Resource Center
AIRS	Area Information Records System
APS	Adult Protective Services
ARC	American Red Cross
ARRA	American Recovery & Reinvestment Act
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
BTOP	Broadband Technologies Opportunities Program
CAA	Clean Air Act
CAC	Citizen Advisory Committee
CAC	Child Advocacy Center
CAD	Computer Aided Design
CAO	Chief Administrative Officer
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
CEO	Chief Executive Officer
CFS	Cubic Feet per Second
CIP	Capital Improvement Program
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
CORPS	Army Corps of Engineers
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
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
DOT	Department of Transportation
DSL	(Oregon) Division 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
ERU	Equivalent Residential Units
ESRI	Environmental System Research Institute
EWEB	Eugene Water & Electric Board
FDIC	Federal Deposit Insurance Corporation
FEMA	Federal Emergency Management Agency
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
GDS	Geographic Data System
GIS	Geographic Information System
GIS CPA	Geographic Information System Cooperative Project Agreement
GS	Government Services
GWEB	Governor's Watershed Enhancement Board
HDR	High Density Residential
HOV	High Occupancy Vehicle
HRA	Health Reimbursement Accounts
HUD	Housing & Urban Development
I&I	Inflow & Infiltration
ICAP	Indirect Cost Allocation Plan
ICMA-RC	International City/County Management Association-Retirement Corporation
IGA	Intergovernmental Agreement
IHS	Intergovernmental Human Services
IRP	Intermediary Relending Program
IS	Information Systems
ISTEA	Intermodal Surface Transportation Efficiency Act
ISTT	Information Systems Technical Team (PSCC)
JPCC	Joint Planning Commission Committee
LACT	Lane Area Commission on Transportation

LC	Lane County
LCC	Lane Community College
LCDC	Land Conservation & Development Commission
LCOG	Lane Council of Governments
LDR	Low Density Residential
LEC	Lane Economic Committee
LESD	Lane Education Service District
LGS	Local Government Services
LID	Local Improvement District
LIEAP	Low Income Energy Assistance Program
LMI	Light Medium Industrial
LRAPA	Lane Regional Air Protection Agency
LSSC	Lane Senior Service 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
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
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
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
ODFW	Oregon Department of Fish & Wildlife
ODOF	Oregon Department of Forestry
ODOT	Oregon Department of Transportation
OHD	Oregon Health Division

OMSI	Oregon Museum of Science & Industry
OPEU	Oregon Public Employees Union
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
PAF	Personnel Action Form
PCFCU	Pacific Cascade Federal Credit Union
PERS	Public Employees Retirement System
PFP	Public Facilities Plan
PL	Metropolitan Planning
PLUS	Programmer Library of User Subroutines
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
RECD	Rural Economic & Community Development (U.S.)
REG	Regional Executive Group
RFP	Request For Proposal
RFPD	Rural Fire Protection District
RG	Register Guard
RIS	Resource 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 & Disabled 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 & Disabled 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
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
WET	Wetland Evaluation Technique
WET	Wetlands Executive Team
WEP	West Eugene Parkway
WEWP	West Eugene Wetlands Plan
WEWSAS	West Eugene Wetlands Special Area Study
WNF	Willamette National Forest
WRD	Water Resources Department
WREN	Willamette Resources and Educational Network
WRs	Water Rights

