



FY23

PROPOSED BUDGET

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

**Brenda Wilson, Executive Director
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Stephanie Sheelar, Senior and Disability Services Division Director**

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BUDGET TIMELINE

For the Fiscal Year Ending June 30, 2023

The FY23 Budget process, review and approval timeline is as follows:

- 1/11/22 LCOG Executive Committee establishes FY23 budget assumptions.
LCOG Executive Committee Reviews FY23 Proposed member dues rates.
- 1/27/22 LCOG Board adopts FY23 Budget Process and Assumptions.
LCOG Board approves FY23 member dues rates based on proposed schedule.
- 2/24/22 LCOG Board appoints Budget Committee members.
- 5/19/22 FY23 Proposed Budget document is delivered to LCOG Budget Committee.
- 5/31/22 LCOG Budget Committee Meeting to review, deliberate, and recommend FY23 Proposed Budget to the LCOG Board.
- 6/14/22 Executive Committee meeting to review, deliberate, and recommend FY23 Proposed Budget to the LCOG Board.
- 6/23/23 Public Hearing on Budget; Adoption of FY23 Proposed Budget by LCOG Board.

Budget Meetings

LCOG Budget Committee meetings are held at the Lane Council of Governments, 859 Willamette Street Suite 500, Eugene, OR 97401. A virtual attendance option was provided.

Contact Information

Lane Council of Governments
www.lcog.org
Finance Unit
(541) 682-3494
Email: kwolf@lcog.org

READERS GUIDE

READERS GUIDE TO THE FY23 BUDGET

For the Fiscal Year Ending June 30, 2023

The proposed annual operating budget is a guidebook for achieving the goals set by LCOG's Board, members, committees, and LCOG management. The annual budget is based on a fiscal year which runs from July 1, 2022 to June 30, 2023.

The Budget Document

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

- Readers Guide
- Introduction
- Budget Message
- Financial
- Supplemental Information

This section, the **Readers Guide**, provides the reader with a description of each major section of the budget plan to facilitate the overall review of the document. A description of LCOG's annual budget process and timeline, and a list of scheduled meetings regarding the budget review and approval process is also provided.

The **Introduction** section provides a profile of LCOG, mission statement, a list of member governments, and a brief description of LCOG services. What follows is an organization chart which provides a view of how LCOG's services are organized, a list of LCOG Board of Directors, Executive Committee members, and Budget Committee members.

The **Budget Message** section includes the Budget Message, which is a letter to the members of the Budget Committee and the Board of Directors from the LCOG Executive Director. The budget message from the Executive Director outlines the overall direction and key goals used in developing the budget. The message highlights major service changes, organization changes, or budgetary changes that are part of the proposed budget.

The **Financial** section consists of information and schedules which detail revenues and expenditures across the organization as a whole. The Board of Directors of LCOG has elected to adopt its budget on the basis of organizational service units. As a result, the Financial Section of this document presents fund statements based on LCOG's four organizational service units and the three major reporting fund groups: General Fund (Administrative Services), Special Revenue Fund (Government Services and Senior and Disability Services), and Enterprise Fund (Business Services).

The **Supplemental Information** section provides additional reference information: Budget Assumptions used to develop this budget, information on the Indirect rate, a glossary of terms used in this document, and goals and accomplishments for each of the major work program areas.

LCOG Budget Process

Pursuant to the Oregon Revised Statutes 294.900 to 294.930, LCOG is required to follow certain procedures related to the adoption of a budget. The annual budget serves as the foundation for LCOG's financial planning and control. The budget process begins in December with the LCOG management and staff identifying projects for the subsequent fiscal year as well as estimating grant projects not expected to be completed by the end of the current fiscal year.

Over the course of several months, LCOG management and staff, the Board of Directors, Budget Committee, and others are involved in defining the goals and objectives, as well as the projects, to be included in the Work Program.

INTRODUCTION

INTRODUCTION

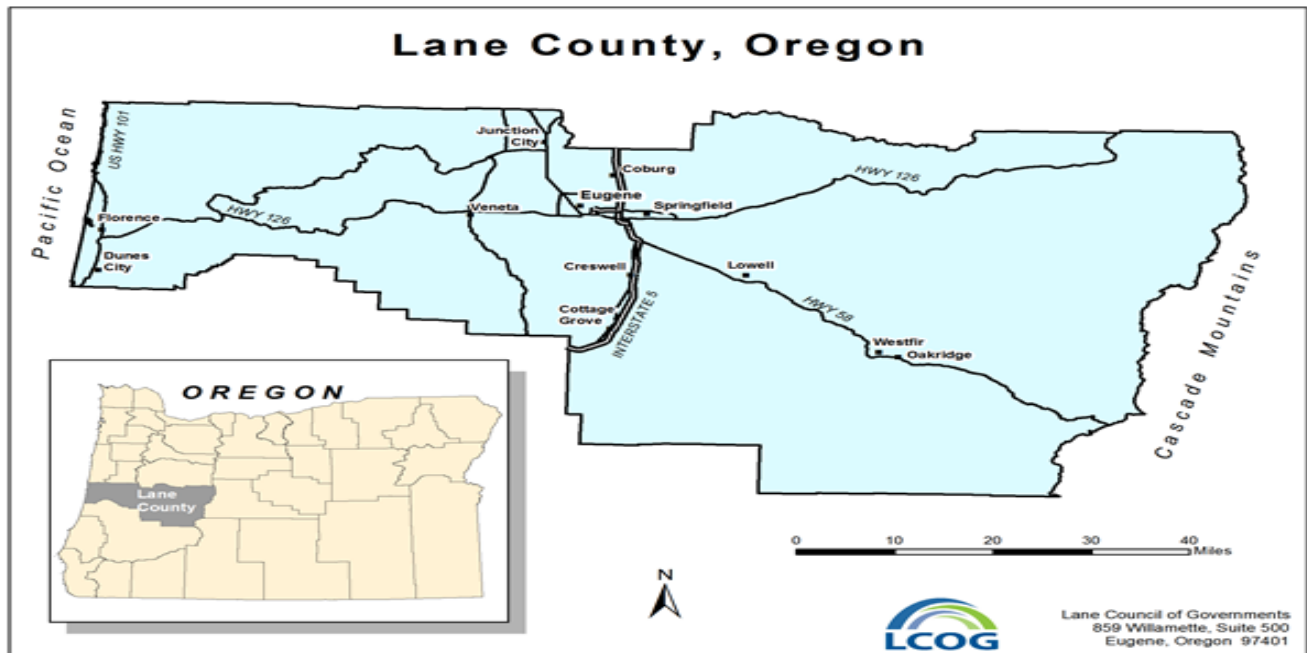
For the Fiscal Year Ending June 30, 2023

Profile of Lane Council of Governments (LCOG)

Councils of Governments (COGs) serve as regional planning, coordination, program development, and service delivery organizations in local communities across the nation. Local issues often cross jurisdictional boundaries and can be most effectively addressed by communities working together within a regional forum.

COGs differ in size and range of activities from one region to another, but their common purpose and function is solving area-wide problems. COGs are designed to help the public sector operate more efficiently and effectively through the pooling of resources so that communities accomplish more than they could individually.

LCOG is located in Lane County, Oregon, the fourth most populous county in Oregon. LCOG's region is the entire Lane County area. Lane County's population is 382,647. The size of Lane County is approximately 4,554 square miles.



If a separate state, Lane County would be the size of Connecticut with a population half the size of Vermont. The LCOG region is also the state's third largest Metropolitan Statistical Area (MSA) and the 145th largest MSA in the country.

The governing body of LCOG is its Board of Directors, comprised of local elected and appointed officials designated to represent member governments and agencies. LCOG is one of the oldest councils of governments in the nation. LCOG was first organized in 1945 under the name Central Lane County Planning Commission and had only six members.

INTRODUCTION, Continued

LCOG was reorganized in 1971 under an intergovernmental agreement pursuant to Oregon Revised Statutes Chapter 190 and the name was changed to Lane Council of Governments. It does not act under the direction and control of any single governmental entity and has the following characteristics:

- It is governed by a board of directors consisting of one appointed director from each of its 35 member organizations.
- It is a legally separate entity.
- It is fiscally independent of all member organizations and all other local government entities.
- It is vested with all the powers, rights, and duties relating to those functions and activities that are vested by law in each separate party to the intergovernmental agreement.

Our Membership

Our members represent 35 local governments and agencies including Lane County, twelve cities, six school districts, one education district, one college, two parks and recreation organizations, three library districts, four utilities, a transit district, two fire districts, an ambulance district, and a port.

Member Governments

Bethel School District #52	City of Westfir	Lane Transit District
City of Coburg	Creswell School District	McKenzie School District
City of Cottage Grove	Emerald People’s Utility District	Port of Siuslaw
City of Creswell	Eugene 4j School District	Rainbow Water District
City of Dunes City	Eugene Water & Electric Board	River Road Park & Rec District
City of Eugene	Fern Ridge Library District	Siuslaw Library District
City of Florence	Heceta Water People’s Utility District	Siuslaw Valley Fire District
City of Junction City	Junction City RFPD	South Lane School District
City of Lowell	Lane Community College	Springfield School District
City of Oakridge	Lane County	Western Lane Ambulance Dist.
City of Springfield	Lane Education Service District	Willamalane Park & Rec District
City of Veneta	Lane Library District	

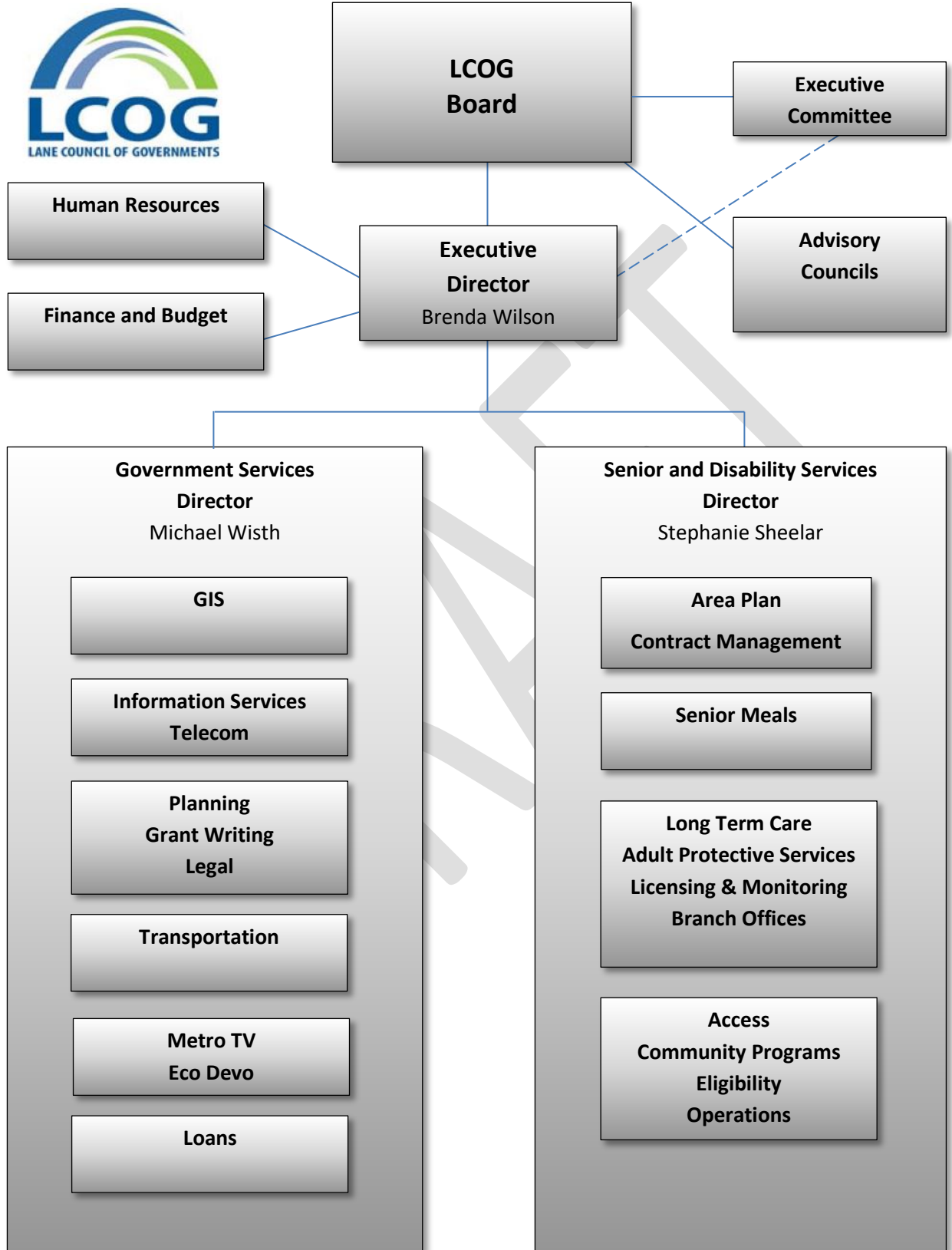
Our Mission

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

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

LCOG Services

LCOG services are offered over four broad areas: Administration, Government Services, Senior and Disability Services, and Business Services. LCOG employs over 300 people and is the designated comprehensive planning and review agency for a number of federal and state programs. LCOG also serves as the fiscal agent for various federal and state programs carried out by member entities and serves as a coordinating agency for local government long-range planning activities.



BOARD OF DIRECTORS

For the Fiscal Year Ending June 30, 2022

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

Bethel School District 52 Rich Cunningham	Heceta Water District Vacant
City of Coburg Ray Smith	Junction City Rural Fire Protection District Don Lighty
City of Cottage Grove Jeff Gowing	Lane Community College Mike Eyster
City of Creswell Dave Stram	Lane County Heather Buch (#) Chair of the Board of Directors
City of Dunes City Vacant	Lane Education Service District Sherry Duerst-Higgins (#) (*)
City of Eugene Randy Groves (#)	Lane Library District Vacant
City of Florence Joe Henry	McKenzie School District 68 Vacant
City of Junction City John Gambee	Port of Siuslaw Robert Ward (#) (*)
City of Lowell Don Bennett	Rainbow Water District James "Jim" McLaughlin
City of Oakridge Christina Hollett	River Road Park & Recreation District Vacant
City of Springfield Leonard Stoehr	Siuslaw Library District Susy Lacer
City of Veneta Tom Cotter	Siuslaw Valley Fire & Rescue District Jim Langborg
City of Westfir Melody Cornelius	South Lane School District 45J Vacant
Creswell School District 40 Lacey Risdal	Springfield School District 19 Jonathan Light (#)
Emerald People's Utility District Patti Chappel (#)	Western Lane Ambulance District Bob Sneddon
Eugene School District 4J Alicia Hays (#)	Willamalane Park & Recreation District Greg James (#) (^)
Eugene Water & Electric Board Sonya Carlson (#) (*) (^) Vice-Chair of the Board of Directors	Non-Voting Member: Lane Transit District Pete Knox
Fern Ridge Library District Steve Recca (^)	Non-Board Members of the Budget Committee: Brenda Holt, Jessica Mumme, Steve Wheeler

BUDGET MESSAGE

EXECUTIVE DIRECTOR'S BUDGET MESSAGE
For the Fiscal Year Ending June 30, 2023

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

This FY23 *Proposed Budget* represents my tenth year presenting the budget as your Executive Director. This proposed budget totals \$73,797,319 which is \$18,040,252 more than the FY22 *Adopted Budget*, and \$7,519,940 more than the FY22 *Revised Budget*. The FY23 *Proposed Budget* represents management's best current assessment of the obligations and financial capability of LCOG for the year that lies ahead.

This proposed budget represents management's best current assessment of the obligations and financial capability of LCOG for the year that lies ahead and reflects LCOG's effort to continue to be innovative in stabilizing our costs, our rates, and our budget, while maintaining a high level of service to the region, and on finding ways to address the challenges ahead in a positive and productive manner. While this proposal continues to build on the current year's recovery from the worst impacts of the COVID-19 pandemic, LCOG staff demonstrated remarkable resilience and creativity in adapting to those impacts and we found innovative ways to deliver services throughout the pandemic. I could not be more proud or more appreciative of our staff. LCOG has proven to be resilient and flexible, while continuing to make significant investments focused on supporting the people and priorities of our region.

Everything I have heard and read indicates that the economic downturn is coming and will hit all sectors hard. Recognizing this, I have tried to recommend a budget that minimizes increases in expenditures while making sure we are continuing to deliver high level services and meeting the needs of the region. The year ahead presents us with enormous challenges, because much is still unknown, but also provides us with tremendous opportunities. All of this will require hard work and difficult choices, yet I am certain that when we are done, LCOG will be stronger and more resilient.

SUMMARY OF THE BUDGET

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

The LCOG FY23 *Proposed Budget* is developed strategically, using the best information available beginning with the Budget Assumptions (see Supplemental Information Section on page 30) adopted by the LCOG Board in each year before the budget is prepared. Combined with known and expected revenues, a Work Program is created with a goal of keeping costs down, stabilizing rates, and providing outstanding services to the region.

Wherever possible, we have strived to retain consistency in expenses, especially as we continue to work through the COVID-19 pandemic recovery. The FY23 *Proposed Budget* represents a continuation of LCOG's recovery from pandemic disruptions, as we continue to build back our services and staffing in a way that creates more equitable and accessible systems and services for our employees and the public. This budget reflects an increase in spending levels in critical areas for the Agency, particularly to address community needs and strengthen central services that support frontline services. In Finance and Human Resources, you will see investments in staffing to improve our financial and employee support processes, as well as funding to begin a reserve for future Information Technology expenses, which were highlighted as an essential need during the Pandemic.

This budget also contains focused investment in a regional Broadband Strategy, and replacement of the HVAC system of the Park Place Building.

EXECUTIVE DIRECTOR’S BUDGET MESSAGE, Continued

Revenues

The revenues in the FY23 *Proposed Budget* reflect an overall net increase of 32.4%, or \$18,040,252 more than FY22 *Adopted Budget* revenues. The following table compares FY23 *Proposed Revenues* to FY22 *Adopted Revenues* by source of revenue.

REVENUES	Federal and State	Local	Transfers In	Beginning Reserves	Total Budget
FY23 Proposed	\$ 40,523,220	\$ 8,817,730	\$ 5,834,146	\$ 18,622,223	\$ 73,797,319
FY22 Adopted	\$ 30,399,590	\$ 7,669,880	\$ 4,976,355	\$ 12,711,242	\$ 55,757,067
Dollar Change	\$ 10,123,630	\$ 1,147,850	\$ 857,791	\$ 5,910,981	\$ 18,040,252
Percent Change	33.3%	15.0%	17.2%	46.5%	32.4%

Federal and State Revenues are projected to increase by a net \$10,123,630 over the FY22 *Adopted Budget* including a \$4,424,055 increase in Government Services primarily due to increases in Transportation funding; in Senior and Disability Services, a decrease of \$1,653,683 reflecting an end to COVID-19 emergency funding. Finally, a \$75,000 reduction in Business Loans is included as the remainder of the federal Economic Development Agency (EDA) Grant loan funds.

Local Revenues are expected to increase by a net \$1,147,850, or 15% compared to the FY22 *Adopted Budget*. The net increase includes a reduction of about \$43,000 in the General Fund because of an interfund loan from the Park Place Building that will be paid off in FY22. The increase also includes \$955,733 increases in Government Services primarily do to \$838,000 for a Regional Broadband Strategy. In Senior and Disability Services, we expect a decrease of \$30,728 due to anticipated reductions in Senior Meal fundraising. In Enterprise Funds we expect a net decrease of \$236,350 due to anticipated reductions in loans and servicing fees.

Transfers In are internal interfund transfers and match Transfers Out. While the net increase of \$857,791 amount is 17.2% more than in the FY22 *Adopted Budget*, the FY22 increase in Transfers In over the FY22 *Revised Budget* is only \$487,851. The net increase is due to a transfer of excess revenue in the Minutes Recorder Fund to the General Fund and a \$2,000 interfund loan payment from the Business Loan Fund to the General Fund; and a net increase of \$398,604 in Senior and Disability Services transfers from Title XIX – Type B Funds to programs like Senior Connections and Senior Meals will be needed to keep up with increased demand for services; and a net increase of \$136,813 in the Business Loan Funds to the Business Administration Fund for better transparency and tracking of administrative costs of the Loan Program.

We expect Beginning Reserves to be 46.5% higher than FY22, due to expected increases of Ending Fund Balances at the close of FY22, including an increase of \$240,407 in the General Fund due to excess Indirect revenue collected in FY21 and set aside for expected shortfall in FY23 as well as \$40,000 set aside as a Technology Reserve; in Government Services Beginning Reserves are often due to timing of project contracts, including transportation. The increase in Senior and Disability Services of \$2,990,960 is due to COVID-19 emergency funding, more Senior Meals fundraising dollars than expected, and difficulty hiring and retaining staff. Enterprise Funds is expected to increase \$499,657 due primarily to fewer than expected loans being disbursed and \$63,406 to reflect actuals in the Park Place Building Fund.

EXECUTIVE DIRECTOR'S BUDGET MESSAGE, Continued

Expenditures

The FY23 *Proposed Budget* reflects an expenditure increase of a net 6.9% or \$3,605,963. This increase matches the increase in revenues as noted previously. The following table provides a comparison between the FY23 *Proposed Budget* and the FY22 *Adopted Budget* by expense type:

EXPENDITURES	Personal Services	Materials & Services	Capital Outlay	Services by Others	Debt Service	Transfers Out	Ending Reserves	Total Budget
FY23 Proposed	\$ 33,165,395	\$ 11,897,011	\$ 730,000	\$ 3,951,850	\$ 438,754	\$ 5,834,146	\$ 17,780,163	\$ 73,797,319
FY22 Adopted	\$ 28,198,368	\$ 8,935,989	\$ 189,000	\$ 1,892,875	\$ 481,507	\$ 4,976,355	\$ 11,082,973	\$ 55,757,067
Dollar Change	\$ 4,967,027	\$ 2,961,022	\$ 541,000	\$ 2,058,975	\$ (42,753)	\$ 857,791	\$ 6,697,190	\$ 18,040,252
Percent Change	17.6%	33.1%	286.2%	108.8%	-8.9%	17.2%	60.4%	32.4%

Personal Services is LCOG's largest expenditure, with the overall net increase for FY23 proposed at \$4,967,027 or a 17.6% net increase over the FY22 *Adopted Budget*. While this increase represents expected increases in compensation and benefits, the majority of the increase - \$4,425,628 – is attributed to Senior and Disability Services due to difficulties in hiring and retention and the need to increase staff to meet growing demand. There is a proposed decrease in the General Fund of \$125,266 due to moving the Government Services Director position to Special Projects (Broadband) and moving part of my compensation to Indirect. Indirect is proposed to increase \$365,964 which

represents expected increases in compensation and benefits as well as the addition of an HR Manager and an HR/Fiscal Assistant. In Government Services, a proposed increase of \$337,303 includes expected increases and the addition of the Government Services Director after the previous Director retired in FY21. Enterprise Funds includes a decrease of \$61,256 due to the Program Manager retiring and reorganization of staff.

We are proposing a 33.1% net increase in Materials and Services of \$2,961,022, which includes a \$116,158 increase in Indirect to cover occupancy costs due to Government Services staff expanding into the space a tenant previously occupied on the fourth floor of the Park Place Building and some Senior and Disability Services units moving to the same space.

The 286.2% net increase of \$541,000 in Capital Outlay includes a net increase of \$650,000 as a placeholder for the replacement of the HVAC System in the Park Place Building.

The 108.8% decrease in Services by Others of \$2,058,975 is primarily due to reclassification of Materials and Supplies expenses for more transparency and tracking. It also includes a net increase of \$572,329 in Enterprise Funds representing an anticipated increase in business loans.

A 8.9% net decrease in Debt Service is to reflect actuals and the payoff of an interfund loan from the Park Place Building to the General Fund.

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

The 60.4% increase in Ending Reserves of \$6,697,190 is due in part to higher-than-expected Beginning Fund balances (explained under the Revenue Section, above); and includes an increase in Ending Fund Balance in the General Fund of \$266,762 representing the excess Indirect and Technology Reserve. In Government Services, we expect a \$2,089,924 increase due to timing of projects and expected transportation funding being carried over that cannot be spent in one year; a decrease in Senior and Disability Services (\$1,896,481) due to spending down of emergency funds; and fewer loans and a reduction of \$372,690 in the Park Place Building for the replacement of the HVAC System.

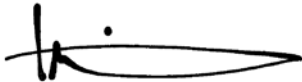
EXECUTIVE DIRECTOR'S BUDGET MESSAGE, Continued

Once again, LCOG has continued to stabilize internal operating costs to maintain reasonable Indirect Rates. While some costs for Central Services have increased, such as Personal Costs and some Materials and Services costs, we have continued to manage these costs responsibly. Indirect rates have increased slightly in FY22 because of the addition of a part-time Human Resources Analyst and Help Desk staff and moving a building management position costs from Senior and Disability Services to Central Services to properly account for those costs. For more information on Indirect costs, see page 41 in the Supplemental Information Section.

I believe this FY23 *Proposed Budget* sets a responsible course for the organization, representing a continued high level of fiscal responsibility. I expect LCOG to continue to make progress on a number of fronts in FY23 to better serve our members, partners, and the citizens of Lane County. LCOG remains financially healthy, with strong reserves and committed staff who helped LCOG survive the impacts of the pandemic.

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

Respectfully submitted,



Brendalee S. Wilson
Executive Director

FINANCIAL SECTION

ALL FUNDS

LCOG'S FUNDING BREAKDOWN

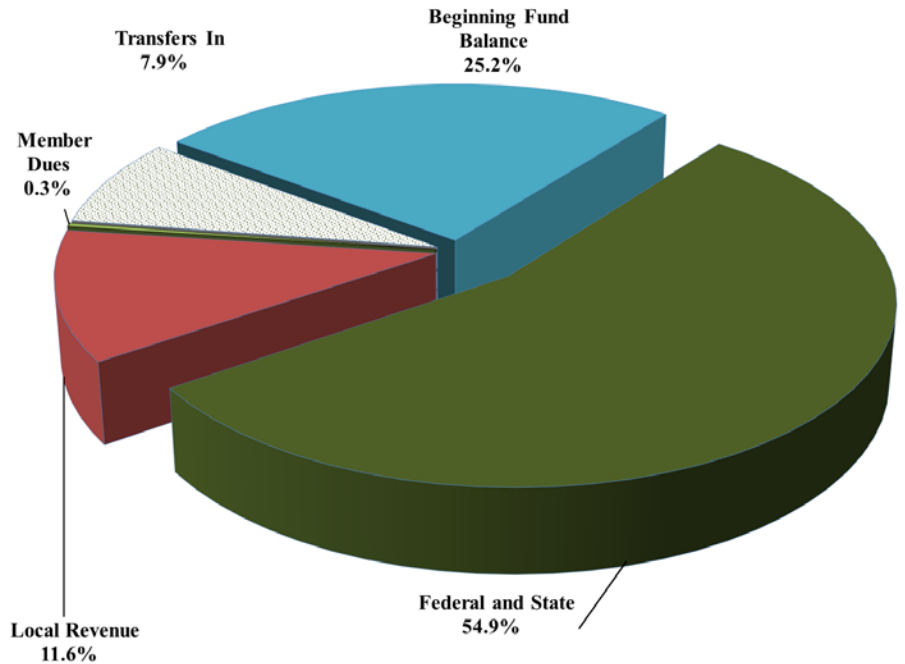
For the Fiscal Year Ending June 30, 2023

Revenues

Current revenues are all revenues available for LCOG operations during the fiscal year, and come from three primary sources: Federal, State, and Local Revenues; Internal Transfers; and Beginning Reserves. The principal sources of current revenues are grant and contract funds. Current revenues percentages per service area: General Fund: 1.24%; Special Revenue Fund: 90.06%; Enterprise Fund: 8.7%.

FY23 Proposed Resources:
\$73,797,319

Federal and State \$40,523,220
Local Revenue \$8,590,730
Member Dues \$227,000
Transfers In \$5,834,146
Beginning Fund Balance
\$18,622,223



Federal and State – 54.9%
 Revenue from federal and/or state grants and contracts and includes Transportation, S&DS Long-Term Care, and Business Financing.

Local Revenue – 11.6%
 Revenue from local contracts, interest, donations, and sales of products.

Local Revenue, Member Dues – 0.3%
 Dues paid by 34 of LCOG's 35 members (LTD does not pay dues).

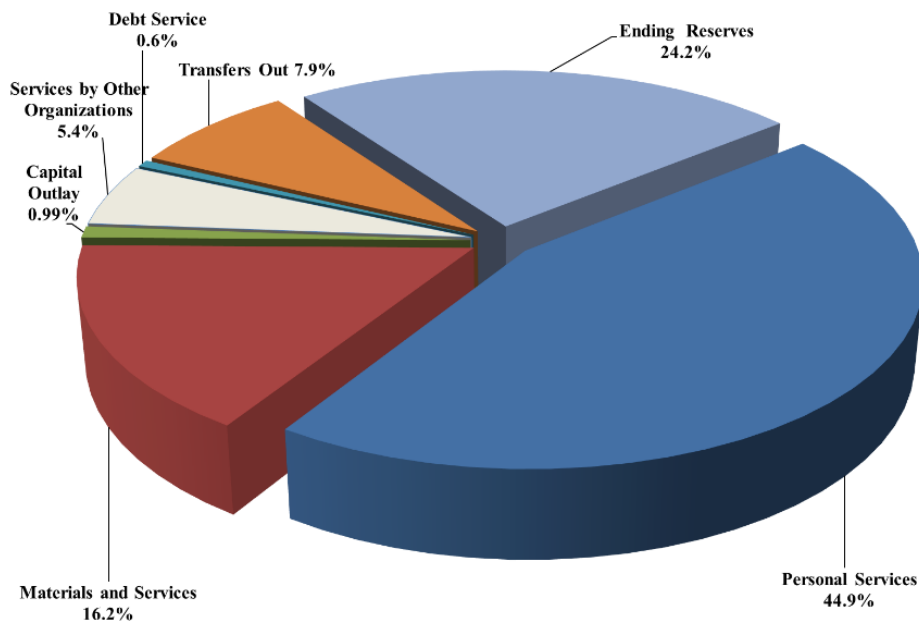
Internal Transfers –7.9%
 Internal Transfers appear as both a resource to the receiving fund and a requirement for the transferring fund in the budget.

Beginning Reserves – 25.2%
 Beginning Fund Balance consists of resources carried forward from previous fiscal years, including grant funds and reserves for specific purposes (e.g., loans, contingency accounts, contract funds).

LCOG'S FUNDING BREAKDOWN, Continued

Expenditures

Current expenditures consist of amounts to be paid out in the current fiscal year by categories defined in budget law. This includes payments for operations, debt service, and services.



**FY23 Proposed Requirements:
\$73,797,319**

**Personal Services \$33,165,395
Materials and Services \$11,897,011
Capital Outlay \$730,000
Services by Other Organizations
\$3,951,850
Debt Service \$438,754
Transfers Out \$5,834,146
Ending Reserves \$17,780,163**

Personal Services – 44.9%

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

Materials and Services – 16.2%

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

Capital Outlay – .99%

These funds provide for major capital improvements.

Services by Other Organizations – 5.4%

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

Debt Service – 0.6%

Debt service provides for payments on loans.

Transfers Out – 7.9%

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

Ending Reserves – 24.1%

These are resources that are not spent during the year but carried over to subsequent year(s). They include reserves, monies for cash flow purposes, and LCOG's Contingency Accounts.

**ALL ORGANIZATIONAL FUNDS
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET COMPARED TO BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2023**

FTE	248.18	259.38	264.22	297.47	300.77
	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY23 Proposed
Resources:					
Federal and State	\$ 28,083,339	\$ 28,250,498	\$ 30,399,590	\$ 38,025,590	\$ 40,523,220
Local Revenue	\$ 9,113,907	\$ 9,482,423	\$ 7,445,952	\$ 7,903,291	\$ 8,590,730
Local Revenue - Member Dues	\$ 231,203	\$ 232,977	\$ 223,928	\$ 222,000	\$ 227,000
Transfers In	\$ 4,841,527	\$ 4,048,451	\$ 4,976,355	\$ 5,346,295	\$ 5,834,146
Beginning Reserves	\$ 9,611,177	\$ 12,039,164	\$ 12,711,242	\$ 14,780,203	\$ 18,622,223
Total Resources	\$ 51,881,153	\$ 54,053,513	\$ 55,757,067	\$ 66,277,379	\$ 73,797,319
Requirements:					
Personal Services*	\$ 22,839,276	\$ 22,854,644	\$ 28,198,368	\$ 29,587,758	\$ 33,165,395
Materials and Services*	\$ 8,831,314	\$ 3,506,678	\$ 8,935,989	\$ 10,087,476	\$ 11,897,011
Capital Outlay	\$ 607,272	\$ 5,719,535	\$ 189,000	\$ 274,402	\$ 730,000
Services by Other Organizations	\$ 2,360,832	\$ 4,389,776	\$ 1,892,875	\$ 1,911,817	\$ 3,951,850
Debt Service	\$ 481,499	\$ 481,499	\$ 481,507	\$ 482,145	\$ 438,754
Transfers Out	\$ 4,841,527	\$ 4,048,450	\$ 4,976,355	\$ 5,346,295	\$ 5,834,146
Ending Reserves	\$ 11,919,433	\$ 13,052,931	\$ 11,082,973	\$ 18,587,486	\$ 17,780,163
Total Requirements	\$ 51,881,153	\$ 54,053,513	\$ 55,757,067	\$ 66,277,379	\$ 73,797,319
This schedule includes total service budgets for the three reporting funds: General Fund (page 14), Special Revenue Fund (page 18), and Enterprise Fund (page 25). These reporting funds are for Administration (General Fund), Government Services and Senior and Disability Services (Special Revenue Fund), and Business Services (Enterprise Fund).					
Totals By Services:					
Administration	\$ 1,136,706	\$ 795,280	\$ 694,980	\$ 1,113,494	\$ 904,300
Government Services	\$ 10,842,379	\$ 11,234,130	\$ 13,524,400	\$ 13,280,439	\$ 19,072,951
Senior and Disability Services	\$ 35,137,679	\$ 37,213,441	\$ 35,705,639	\$ 45,772,903	\$ 47,478,056
Business Services	\$ 4,764,389	\$ 4,810,662	\$ 5,832,048	\$ 6,110,543	\$ 6,342,012
Total All Services	\$ 51,881,153	\$ 54,053,513	\$ 55,757,067	\$ 66,277,379	\$ 73,797,319
Indirect (Overhead)	\$ 2,899,808	\$ 3,151,397	\$ 3,759,000	\$ 3,920,373	\$ 4,281,315

*This statement removes the duplicative activities for Indirect/Overhead (Administrative Services) as Indirect expenses also appear as Support Services charges in the receiving subfund. For accuracy we are reporting the origin of those charges in Personal Services and Materials and Services. For more detail, see the Indirect Charges Statement in the Supplemental Information Section of this document (page 41).

**ALL ORGANIZATIONAL FUNDS
FY23 PROPOSED BUDGET COMPARED TO
FY22 ADOPTED AND REVISED BUDGETS
SCHEDULE OF RESOURCES AND REQUIREMENTS
For the Fiscal Year Ending June 30, 2023**

	FY22 Adopted	FY22 Revised	FY23 Proposed	FY22 Revised vs. FY23 Proposed Difference
Resources:				
Federal and State	\$ 30,399,590	\$ 38,025,590	\$ 40,523,220	\$ 2,497,630
Local Revenue	\$ 7,445,952	\$ 7,903,291	\$ 8,590,730	\$ 687,439
Local Revenue - Member Dues	\$ 223,928	\$ 222,000	\$ 227,000	\$ 5,000
Transfers In	\$ 4,976,355	\$ 5,346,295	\$ 5,834,146	\$ 487,851
Beginning Reserves	\$ 12,711,242	\$ 14,780,203	\$ 18,622,223	\$ 3,842,020
Total Resources	\$ 55,757,067	\$ 66,277,379	\$ 73,797,319	\$ 7,519,940
Requirements:				
Personal Services*	\$ 28,198,368	\$ 29,587,758	\$ 33,165,395	\$ 3,577,637
Materials and Services*	\$ 8,935,989	\$ 10,087,476	\$ 11,897,011	\$ 1,809,535
Capital Outlay	\$ 189,000	\$ 274,402	\$ 730,000	\$ 455,598
Services by Other Organizations	\$ 1,892,875	\$ 1,911,817	\$ 3,951,850	\$ 2,040,033
Debt Service	\$ 481,507	\$ 482,145	\$ 438,754	\$ (43,391)
Transfers Out	\$ 4,976,355	\$ 5,346,295	\$ 5,834,146	\$ 487,851
Reserves	\$ 11,082,973	\$ 18,587,486	\$ 17,780,163	\$ (807,323)
Total Requirements	\$ 55,757,067	\$ 66,277,379	\$ 73,797,319	\$ 7,519,940
FTE by Service Area:				
Administration	18.95	20.20	20.27	0.07
Government Services	31.37	32.37	31.12	(1.25)
Senior and Disability Services	212.00	243.00	248.18	5.18
Business Services	1.90	1.90	1.20	(0.70)
Total FTE	264.22	297.47	300.77	3.30

*This statement removes the duplicative activities for Indirect (Overhead) Services as Indirect expenses also appear expenses also appear as internal Support Services charges in the receiving fund. For accuracy we are reporting expenses we are reporting expenses based on the origin of those charges (Personal Services and Materials and Services).

Indirect (Overhead)	\$ 3,759,000	\$ 3,920,373	\$ 4,281,315	\$ 360,942
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GENERAL FUND

**GENERAL FUND – ADMINISTRATION SERVICES
WORK PROGRAM BUDGET
For the Fiscal Year Ending June 30, 2023**

Budget for Funds in this Service Area

General Fund		\$904,300	
	Total:	\$904,300	
Total FTE:			
General Fund		0.40	FTE
	Total:	0.40	FTE

Service Areas funded by General Fund: LCOG Operating

*For information on Indirect, please see information beginning on page 41.

LCOG OPERATING

Service Budget: \$904,300
 Service Funds: General Fund - LCOG Operating
 FTE: 0.40 (Executive Director)

Description

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

For FY23, we propose to move the expenses in the Member Support Services Fund to the LCOG Operating Fund to provide for easier tracking and more transparency. LCOG Members pay annual membership dues. Level 2 members receive 12 hours of member services each year. Expense is incurred when members request services, and the cost of services depends on the specific service requested. At the time of budget development there is no way to identify what services will be requested or which staff will be needed to provide the services. In that FTE/staff are already budgeted in the FTE's home fund, no FTE are associated with this fund.

GENERAL FUND – SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2023

	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY23 Proposed
Resources:					
Local Revenue - Member dues	\$ 231,203	\$ 232,977	\$ 223,928	\$ 222,000	\$ 227,000
Local Revenue - Other Sources	\$ 55,344	\$ 91,855	\$ 45,482	\$ 82,582	\$ 48,300
Local Revenue - Overhead Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In - Member Support Services	\$ 3,580		\$ 13,000	\$ 43,000	\$ - (a)
Transfers In - from Direct Subfunds	\$ -	\$ 34,244	\$ 10,000	\$ -	\$ 12,000
Beginning Reserves	\$ 846,579	\$ 436,204	\$ 402,570	\$ 765,912 (b)	\$ 617,000
Total Resources	\$ 1,136,706	\$ 795,280	\$ 694,980	\$ 1,113,494	\$ 904,300
Requirements:					
Personal Services	\$ 254,722	\$ 260,027	\$ 211,817	\$ 241,817	\$ 111,204 (c)
Materials and Services	\$ 161,210	\$ 152,013	\$ 67,560	\$ 193,060 (d)	\$ 73,580
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 284,570	\$ 4,943	\$ 71,774	\$ 91,774	\$ 108,774 (e)
Ending Reserves - Contingencies	\$ 436,204	\$ 378,297	\$ 343,829	\$ 586,843	\$ 610,742
Total Requirements	\$ 1,136,706	\$ 795,280	\$ 694,980	\$ 1,113,494	\$ 904,300

- (a) Combining Fund 104 with Fund 102 for transparency and easier tracking.
- (b) Included expected Indirect Carryover.
- (c) Moved Government Services Division Director to Special Projects (Broadband).
- (d) Expenses due to COVID-19.
- (e) Includes \$50,000 LCOG contribution for update of RLID.

This Schedule excludes Indirect. For details to Indirect, see the Supplemental Information Section on page 41.

SPECIAL REVENUE FUND

SPECIAL REVENUE SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2023

	FY20 <u>Actual</u>	FY21 <u>Actual</u>	FY22 <u>Adopted</u>	FY22 <u>Revised</u>	FY23 <u>Proposed</u>
Resources:					
Federal and State	\$ 28,083,339	\$ 27,735,498	\$ 29,849,590	\$ 37,675,590	\$ 40,248,220
Local Revenue	\$ 7,220,575	\$ 7,508,972	\$ 5,762,863	\$ 6,087,978	\$ 7,045,483
Transfers In	\$ 4,512,755	\$ 3,939,716	\$ 4,825,465	\$ 5,183,333	\$ 5,565,371
Beginning Reserves	\$ 6,163,389	\$ 9,263,385	\$ 8,792,121	\$ 10,106,441	\$ 13,691,933
Total Resources	<u>\$ 45,980,058</u>	<u>\$ 48,447,571</u>	<u>\$ 49,230,039</u>	<u>\$ 59,053,342</u>	<u>\$ 66,551,007</u>
Requirements:					
Personal Services	\$ 20,809,555	\$ 22,417,937	\$ 25,298,692	\$ 26,593,343	\$ 30,061,623
Support Services	\$ 2,858,628	\$ 3,459,834	\$ 3,683,095	\$ 3,843,968	\$ 4,238,020
Materials and Services	\$ 6,719,147	\$ 5,036,470	\$ 6,993,287	\$ 7,987,194	\$ 9,817,401
Capital Outlay	\$ 36,476	\$ -	\$ 189,000	\$ 253,902	\$ 60,000
Services by Other Organizations	\$ 1,785,191	\$ 3,817,776	\$ 1,292,875	\$ 1,611,817	\$ 3,058,850
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ 4,507,676	\$ 3,937,977	\$ 4,763,854	\$ 5,122,081	\$ 5,440,072
Ending reserves	\$ 9,263,385	\$ 9,777,577	\$ 7,009,236	\$ 13,641,037	\$ 13,875,041
Total Requirements	<u>\$ 45,980,058</u>	<u>\$ 48,447,571</u>	<u>\$ 49,230,039</u>	<u>\$ 59,053,342</u>	<u>\$ 66,551,007</u>

This Schedule includes Government Services (page 19) and Senior and Disability Services (page 22).

Total By Service Area:					
Government Services	\$10,842,379	\$11,234,130	\$13,524,400	\$13,280,439	\$19,072,951
Senior and Disability Services	<u>\$35,137,679</u>	<u>\$37,213,441</u>	<u>\$35,705,639</u>	<u>\$45,772,903</u>	<u>\$47,478,056</u>
Total Special Revenue Fund	<u>\$45,980,058</u>	<u>\$48,447,571</u>	<u>\$49,230,039</u>	<u>\$59,053,342</u>	<u>\$66,551,007</u>

GOVERNMENT SERVICES

**SPECIAL REVENUE FUND - GOVERNMENT SERVICES
WORK PROGRAM BUDGET
For the Fiscal Year Ending June 30, 2023**

Budget for Funds in this Service Area

Special Revenue Fund - Government Services Administration	\$591,595
Special Revenue Fund - Planning and Transportation	\$18,111,356
Special Revenue Fund - Local Government Personnel Services	\$370,000
Total:	\$19,072,951

Total FTE:

Government Services Administration	3.2	FTE
Planning and Transportation	1.5	FTE
Local Government Personnel Services	26.42	FTE
Total:	31.12	FTE

Service Areas funded by Special Revenue Fund: Government Services Administration
 Planning and Transportation
 Local Government Personnel Services

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

GOVERNMENT SERVICES ADMINISTRATION

Service Budget: \$591,595
 Service Funds: Special Revenue Funds
 FTE: 3.20

Description

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

PLANNING AND TRANSPORTATION SERVICES

Service Budget: \$18,111,356
 Service Funds: Special Revenue Funds
 FTE: 26.42

Description

Planning, operational, and technical expertise is available in the following program areas: Planning, Transportation, Grant Writing, Community Safety, Legal Services, Geographic Information Systems (GIS), Regional Land Information Database Services (RLID), Telecommunications such as: PAN (Public Area Network), Regional Fiber,

SPECIAL REVENUE FUND – GS WORK PROGRAM BUDGET, Continued

and the Milo Mecham Willamette Internet Exchange (MMWIX), Metro TV Services, Economic Development, and Regional Technology Services. Specific descriptions of the programs within this service area can be found in the Glossary starting on page 44.

LOCAL GOVERNMENT PERSONNEL SERVICES

Service Budget: \$370,000
Service Funds: Special Revenue Funds
FTE: 1.5

Description

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

SPECIAL REVENUE FUND DETAIL – GOVERNMENT SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2023

FTE	27.42	29.82	31.37	32.37	31.12
	FY20	FY21	FY22	FY22	FY23
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Proposed</u>
Resources:					
Federal and State	\$ 1,987,210	\$ 2,588,058	\$ 4,803,235	\$ 5,000,976	\$ 9,227,289 (a)
Local Revenue	\$ 5,770,983	\$ 6,182,218	\$ 4,498,687	\$ 4,763,135	\$ 5,751,368 (b)
Transfers In	\$ 1,467,568	\$ 897,542	\$ 1,541,526	\$ 1,520,632	\$ 1,504,066
Beginning Reserves	\$ 1,616,618	\$ 1,566,312	\$ 2,680,952	\$ 1,995,696	\$ 2,590,228 (c)
Total Resources	<u>\$ 10,842,379</u>	<u>\$ 11,234,130</u>	<u>\$ 13,524,400</u>	<u>\$ 13,280,439</u>	<u>\$ 19,072,951</u>
Requirements:					
Personal Services	\$ 3,335,493	\$ 3,496,742	\$ 3,942,656	\$ 3,961,880	\$ 4,279,959 (d)
Support Services	\$ 789,023	\$ 1,083,288	\$ 1,005,044	\$ 1,005,053	\$ 968,906
Materials and Services	\$ 3,330,894	\$ 1,460,192	\$ 3,503,339	\$ 4,147,886	\$ 6,075,864 (e)
Capital Outlay	\$ 22,101	\$ -	\$ -	\$ 7,500	\$ -
Services by Other Organizations	\$ 336,067	\$ 2,631,327	\$ 95,001	\$ 122,001	\$ 1,662,731 (f)
Transfers Out	\$ 1,462,489	\$ 895,803	\$ 1,479,915	\$ 1,459,380	\$ 1,378,767
Ending Reserves	\$ 1,566,312	\$ 1,666,778	\$ 3,498,445	\$ 2,576,739	\$ 4,706,724 (c)
Total Requirements	<u>\$ 10,842,379</u>	<u>\$ 11,234,130</u>	<u>\$ 13,524,400</u>	<u>\$ 13,280,439</u>	<u>\$ 19,072,951</u>

Notes:

- (a) Net increase for Transportation projects.
- (b) Net increase due primarily to \$838,000 for Regional Broadband Strategy project.
- (c) Timing of projects.
- (d) Adding Broadband Strategy FTE; normal increases.
- (e) increased rent for Metro TV.
- (f) Includes PassThru for Oregon Housing Authority Survey consultant work.

SENIOR AND DISABILITY SERVICES

SPECIAL REVENUE FUND – S&DS WORK PROGRAM BUDGET
For the Fiscal Year Ending June 30, 2023

Budget for Funds in this Service Area

Special Revenue Fund - S&DS Administration	\$1,533,540
Special Revenue Fund - Medicaid and SNAP - Title XIX	\$35,687,033
Special Revenue Fund - Older Americans Act, Other Funding - Title III	\$10,257,483
Total:	\$47,478,056

Total FTE:

S&DS Administration	3.25	FTE
Medicaid and SNAP - Title XIX	216.58	FTE
Older Americans Act, Other Funding - Title III	28.35	FTE
Total:	248.18	FTE

Service Areas funded by Special Revenue Fund: S&DS Administration
Medicaid and SNAP - Title XIX
Older Americans Act, Other - Title III

LCOG’s Senior and Disability Services (S&DS) is the designated Area Agency on Aging and Disability Services (AAA) in Lane County. S&DS has two full-service offices located in Eugene and Florence. Additional small outstations provide limited services in Cottage Grove, Junction City, Oakridge, and Veneta. Federal, state, and local resources, including participants’ fees, donations, proceeds of fundraising activities, private pay services and grant awards, are used to provide services to individuals and families.

The mission S&DS is to “*advocate for older adults and persons with disabilities and to provide to them quality services and information that promote dignity, independence, and choice.*” S&DS staff plan, coordinate, deliver, and advocate for social and health services for persons 60 years of age and over and for persons with physical disabilities (18 to 64 years).

S&DS ADMINISTRATION

Service Budget: \$1,533,540
Service Funds: Special Revenue Funds
FTE: 3.25

Description

S&DS Administration provides direct support services to all areas of the division. Services provided include: contract management, administrative services, and the Division Director. Costs are recovered through allocation of expenses for services provided to other funds within S&DS operations.

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

Service Budget: \$35,687,683
Service Funds: Special Revenue Funds
FTE: 216.58

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

Description

Under contract with the Oregon Department of Human Services, S&DS administers the State’s long-term care, medical assistance / SNAP programs for people age 65 and older and adults with physical disabilities (18 to 64 years) in Lane County. Specifically, Medicaid and SNAP – Title XIX services includes the following program areas: Adult Protective Services, Case Management, Eligibility Determination, Screening and Referral, Home Care Worker Program, Licensing and Monitoring of Adult Foster Homes, and Quality Assurance.

Specific descriptions of the programs within this service area can be found in the Glossary starting on page 44.

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

Service Budget: \$10,257,483
Service Funds: Special Revenue Funds
FTE: 28.35

Description

The federal Older Americans Act is the foundation of our country’s older adult aging network known as Title III. Under contract with the state, local service providers, utilizing other local and state funding, provide a wide range of critical outreach services, hunger relief, and energy assistance programs for older adults.

Specifically, Older Americans Act, Other Grants and State Funding - Title III services include the following program areas: Family Caregiver Support, Senior Meals, Living Well, Options Counseling, Oregon Project Independence, Senior Connections, Transportation Coordination, and Oregon Money Management.

Specific descriptions of the programs within this service area can be found in the Glossary starting on page 44.

SPECIAL REVENUE FUND DETAIL – S&DS SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2023

FTE	205.82	205.82	212.00	243.00	248.18
	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY23 Proposed
Resources:					
Federal and State	\$ 26,096,129	\$25,147,440	\$ 25,046,355	\$ 32,674,614	\$ 31,020,931 (a)
Local Revenues	\$ 1,449,592	\$ 1,326,754	\$ 1,264,176	\$ 1,324,843	\$ 1,294,115 (b)
Transfers In	\$ 3,045,187	\$ 3,042,174	\$ 3,283,939	\$ 3,662,701	\$ 4,061,305 (c)
Beginning Reserves	\$ 4,546,771	\$ 7,697,073	\$ 6,111,169	\$ 8,110,745	\$ 11,101,705 (d)
Total Resources	\$ 35,137,679	\$37,213,441	\$ 35,705,639	\$ 45,772,903	\$ 47,478,056
Requirements:					
Personal Services	\$ 17,474,062	\$18,921,195	\$ 21,356,036	\$ 22,631,463	\$ 25,781,664 (e)
Support Services	\$ 2,069,605	\$ 2,376,546	\$ 2,678,051	\$ 2,838,915	\$ 3,269,114
Materials and Services	\$ 3,388,253	\$ 3,576,278	\$ 3,489,948	\$ 3,839,308	\$ 3,741,537
Capital Outlay	\$ 14,375		\$ 189,000	\$ 246,402	\$ 60,000 (f)
Services by Other Organizations	\$ 1,449,124	\$ 1,186,449	\$ 1,197,874	\$ 1,489,816	\$ 1,396,119
Transfers Out	\$ 3,045,187	\$ 3,042,174	\$ 3,283,939	\$ 3,662,701	\$ 4,061,305 (c)
Ending Reserves	\$ 7,697,073	\$ 8,110,799	\$ 3,510,791	\$ 11,064,298	\$ 9,168,317
Total Requirements	\$ 35,137,679	\$37,213,441	\$ 35,705,639	\$ 45,772,903	\$ 47,478,056

Notes:

- (a) Expected reductions in state funding.
- (b) Reduction includes fees, fundraising, and grant funds.
- (c) Reduction in emergency funding for Senior Meals requires increase in Type B funds backfill.
- (d) Ongoing issues with recruitment and retention.
- (e) Increasing hiring to meet service level expectations.
- (f) Copiers and placeholder for kitchen equipment.

ENTERPRISE FUND

ENTERPRISE FUND - BUSINESS SERVICES WORK PROGRAM BUDGET, Continued

MINUTES RECORDING SERVICES

Service Budget: \$69,489
Service Funds: Enterprise Fund - Minutes Recording
FTE: 0.10 FTE

Description

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

ENTERPRISE FUND – SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2023

FTE	1.13	1.05	1.90	1.90	1.20
	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY23 Proposed
Resources:					
Federal and State	\$ -	\$ 515,000	\$ 550,000	\$ 350,000	\$ 275,000
Local Revenue	\$ 1,837,988	\$ 1,881,596	\$ 1,637,607	\$ 1,732,731	\$ 1,496,947
Transfers In	\$ 326,192	\$ 74,491	\$ 127,890	\$ 119,962	\$ 256,775
Beginning Reserves	\$ 2,601,209	\$ 2,339,575	\$ 3,516,551	\$ 3,907,850	\$ 4,313,290
Total Resources	\$ 4,765,389	\$ 4,810,662	\$ 5,832,048	\$ 6,110,543	\$ 6,342,012
Requirements:					
Personal Services	\$ 176,592	\$ 176,680	\$ 277,794	\$ 225,831	\$ 216,538
Support Services	\$ 41,181	\$ 46,844	\$ 70,264	\$ 70,264	\$ 51,692
Materials and Services	\$ 570,521	\$ 531,052	\$ 531,848	\$ 519,757	\$ 492,348
Capital Outlay	\$ 570,796	\$ -	\$ -	\$ 20,500	\$ 670,000
Services by Other Organizations - Loans	\$ 654,675	\$ 572,000	\$ 600,000	\$ 300,000	\$ 893,000
Debt Service	\$ 481,499	\$ 481,499	\$ 481,507	\$ 482,145	\$ 438,754
Transfers Out	\$ 49,281	\$ 105,530	\$ 140,727	\$ 132,440	\$ 285,300
Ending Reserves	\$ 2,219,844	\$ 2,897,057	\$ 3,729,908	\$ 4,359,606	\$ 3,294,380
Total Requirements	\$ 4,764,389	\$ 4,810,662	\$ 5,832,048	\$ 6,110,543	\$ 6,342,012

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

Business Loans Program/Business Administration	\$ 2,609,113	\$ 2,509,768	\$ 4,082,776	\$ 4,025,337	\$ 4,173,628
Economic Development	\$ 32,497	\$ 27,305	\$ 49,479	\$ 44,404	\$ -
Building Management	\$ 2,155,276	\$ 2,155,276	\$ 1,626,962	\$ 1,952,375	\$ 2,098,895
Minutes Recording	\$ 92,784	\$ 118,313	\$ 72,831	\$ 88,427	\$ 69,489
Total: Enterprise Fund	\$ 4,889,670	\$ 4,810,662	\$ 5,832,048	\$ 6,110,543	\$ 6,342,012

Notes: For details to the outstanding debt, see the Supplemental Information Section of this document on page 39.

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

ENTERPRISE FUND DETAIL – BUSINESS LOAN PROGRAM
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2023

FTE	0.93	0.93	1.70	1.70	1.00
	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY23 Proposed
Resources:					
Federal and State	\$ -	\$ 515,000	\$ 550,000	\$ 350,000	\$ 275,000 (a)
Local Revenue	\$ 921,380	\$ 1,881,596	\$ 665,910	\$ 842,770	\$ 429,560 (b)
Transfers In	\$ 45,192	\$ 74,491	\$ 127,890	\$ 119,962	\$ 256,775 (c)
Beginning Reserves	<u>\$ 1,642,541</u>	<u>\$ 2,339,575</u>	<u>\$ 2,738,976</u>	<u>\$ 2,712,605</u>	<u>\$ 3,212,293</u>
Total Resources	<u><u>\$ 2,609,113</u></u>	<u><u>\$ 4,810,662</u></u>	<u><u>\$ 4,082,776</u></u>	<u><u>\$ 4,025,337</u></u>	<u><u>\$ 4,173,628</u></u>
Requirements:					
Personal Services	\$ 162,793	\$ 176,680	\$ 247,880	\$ 195,917	\$ 187,225 (d)
Support Services	\$ 40,095	\$ 46,844	\$ 62,466	\$ 62,466	\$ 44,691
Materials and Services	\$ 83,432	\$ 531,052	\$ 35,347	\$ 35,981	\$ 5,130
Services by Other Organizations	\$ 654,675	\$ 572,000	\$ 600,000	\$ 300,000	\$ 893,000 (e)
Debt Service	\$ 122,172	\$ 481,499	\$ 122,180	\$ 122,180	\$ 122,172 (f)
Transfers Out	\$ 44,599	\$ 105,530	\$ 118,810	\$ 96,500	\$ 258,775 (c)
Ending Reserves	<u>\$ 1,501,347</u>	<u>\$ 2,897,057</u>	<u>\$ 2,896,093</u>	<u>\$ 3,212,293</u>	<u>\$ 2,662,635</u>
Total Requirements	<u><u>\$ 2,609,113</u></u>	<u><u>\$ 4,810,662</u></u>	<u><u>\$ 4,082,776</u></u>	<u><u>\$ 4,025,337</u></u>	<u><u>\$ 4,173,628</u></u>

This Schedule includes Business Services Administration Fund.

Notes:

- (a) Remainder of the federal Economic Development Agency (EDA) Grant loan funds.
- (b) Expected revenue from loans and processing fees.
- (c) Clarifying where Administration support funds are from.
- (d) New Program Manager.
- (e) Anticipated Loans
- (f) For detail on loans, see Debt Schedule in the Supplemental Section of this document in page 39.

ENTERPRISE FUND DETAIL – BUILDING MANAGEMENT PROGRAM
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2023

FTE	0.03	0.03	0.05	0.05	0.10
	FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Revised	FY23 Proposed
Resources:					
Local Revenue - Rental Income	\$ 516,971	\$ 555,967	\$ 479,069	\$ 461,033	\$ 479,067
Local Revenue - Occupancy	\$ 398,150	\$ 398,083	\$ 410,128	\$ 346,428	\$ 538,320 (a)
Local Revenue - Interest Earned	\$ 1,487	\$ 278	\$ -	\$ -	\$ -
Transfers In	\$ 280,000	\$ -	\$ -	\$ -	\$ -
Beginning Reserves	\$ 958,668	\$ 870,682	\$ 737,765	\$ 1,144,914	\$ 1,081,508
Total Resources	\$ 2,155,276	\$ 1,825,010	\$ 1,626,962	\$ 1,952,375	\$ 2,098,895
Requirements:					
Personal Services	\$ 13,799	\$ 9,006	\$ 10,291	\$ 10,291	\$ 18,613 (b)
Support Services	\$ 1,086	\$ 2,060	\$ 2,593	\$ 2,593	\$ 4,447
Materials and Services	\$ 487,089	\$ 468,827	\$ 454,043	\$ 449,776	\$ 445,418
Capital Outlay	\$ 570,796	\$ -	\$ -	\$ 20,500	\$ 670,000 (c)
Debt Service	\$ 359,327	\$ 197,983	\$ 359,327	\$ 359,965	\$ 316,582 (d)
Transfers Out	\$ 4,682	\$ 2,219	\$ 4,141	\$ 1,207	\$ 16,525 (e)
Ending Reserves	\$ 718,497	\$ 1,144,915	\$ 796,567	\$ 1,108,043	\$ 627,310 (f)
Total Requirements	\$ 2,155,276	\$ 1,825,010	\$ 1,626,962	\$ 1,952,375	\$ 2,098,895

(a) Increased Occupancy includes S&DS and expanded Government Services space LCOG pays to occupy space in Park Place Building.

(b) Government Services Director's time to manage building and HVAC Upgrade project.

(c) Includes \$650,000 for HVAC replacement and \$20,000 for regular maintenance.

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

(e) To cover Government Services Administration Expenses.

(f) Includes \$372,690 withdrawal from Capital Contingency Account for HVAC upgrade.

ENTERPRISE FUND DETAIL – MINUTES RECORDING SERVICES
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2023

FTE	0.05	0.05	0.04	0.04	0.10
	FY20 <u>Actual</u>	FY21 <u>Actual</u>	FY22 <u>Adopted</u>	FY22 <u>Revised</u>	FY23 <u>Proposed</u>
Resources:					
Local Revenues	\$ 82,384	\$ 77,126	\$ 50,000	\$ 50,000	\$ 50,000
Beginning Reserves	<u>\$ 10,400</u>	<u>\$ 41,187</u>	<u>\$ 22,831</u>	<u>\$ 38,427</u>	<u>\$ 19,489</u>
 Total Resources	 <u>\$ 92,784</u>	 <u>\$ 118,313</u>	 <u>\$ 72,831</u>	 <u>\$ 88,427</u>	 <u>\$ 69,489</u>
Requirements:					
Personal Services	\$ 4,290	\$ 4,355	\$ 5,538	\$ 5,538	\$ 10,700 (a)
Support Services	\$ 1,300	\$ 1,100	\$ 1,000	\$ 1,000	\$ 2,554
Materials and Services	\$ 46,007	\$ 44,431	\$ 40,400	\$ 32,400	\$ 41,800 (b)
Transfers Out	\$ -	\$ 30,000	\$ 10,000	\$ 30,000	\$ 10,000 (c)
Ending Reserves	<u>\$ 41,187</u>	<u>\$ 38,427</u>	<u>\$ 15,893</u>	<u>\$ 19,489</u>	<u>\$ 4,435</u>
 Total Requirements	 <u>\$ 92,784</u>	 <u>\$ 118,313</u>	 <u>\$ 72,831</u>	 <u>\$ 88,427</u>	 <u>\$ 69,489</u>

(a) Increase in FTE to manage program.

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

(c) Excess revenue is transferred to General Fund.

SUPPLEMENTAL INFORMATION

FY22 BUDGET ASSUMPTIONS

For the Fiscal Year Ending June 30, 2023

NOTE: The Board adopted these Assumptions in January 2022. Any changes to what was assumed are included in the Proposed Budget.

Overall Guiding Principles for the FY23 Budget

- LCOG will continue to take all actions to ensure the safety of its staff and the public we serve against any threats from COVID-19.
 - LCOG will continue to stabilize the General Fund.
 - LCOG will continue to build reserves that are consistent with reserve policies adopted by the Board.
 - LCOG will continue to stabilize Indirect rates, while making sure the rates accurately reflect actual internal costs and are in line with OMB Circular A87.
 - To the maximum extent possible, all direct programs and contracts will be self-supporting. LCOG General Fund dollars will only be used to support programs and contracts when required as match or to provide temporary support to a program or to support a strategic initiative that has received prior approval from the Executive Director.
 - LCOG will continue to balance its budget and will continue to ensure a stable budget, consistent with Board adopted policies.
-

1. Member Dues:

LCOG has a two-tier Member Dues structure with each level having a minimum dues amount. Level 2 provides the member with 12 hours of staff time. Dues are calculated on a base rate. FY22 base rates were: 0.23 for the County; 0.414 for cities; 0.113 for school districts and utilities. The annual dues amount is calculated using population, enrollment, and service customers, as applicable. Special Districts are either \$500 or \$1,000, depending on Level chosen. The total dues amount was estimated to be about \$230,000 – an increase of about \$6,000 over the previous year due to population changes.

For FY 23, I recommended we keep the FY23 rate structure the same because the new dues structure is serving LCOG's members well and there is so much uncertainty right now. The base rates, however, could be adjusted to reset the dues so that discounts are removed, and the dues amount keeps up with expenses. A recommendation was presented to the Exec Committee at their January meeting, and they approved recommending those rates to the LCOG Board on January 27, 2022.

2. Employee Compensation:

The current Employees Association (EA) Collective Bargaining Agreement (CBA) expires on December 31, 2023. The current SEIU CBA expires on June 30, 2022.

Both CBAs currently provide for a COLA on July 1, 2022, based on the five-year average CPI-W. The EA CBA provides, however, if the five-year average is 2.5% or higher, bargaining will be re-opened. The current SEIU CBA provides for a 2.0% minimum and a 3.10% maximum.

For the CPI-W West, Size Class B/C Average of the five prior years, with 59 of the 60 months reported, the 5-year average is 2.92%. While we are still waiting on December 2021, using November 2021 (7.6%), the 5-year average looks like it will be 2.99%. Accordingly, while we do not know the COLA for FY23, we will build the budget on a 2.99% COLA.

Budget Assumptions, Continued

LCOG is in the process of completing a Salary Survey for SEIU employees, per the current Collective Bargaining Agreement. Salaries will be adjusted per the results of the survey. Any increase will be used to build the FY23 budget.

In FY23, merit increases are expected to increase total compensation for LCOG employees. Employees who are performing satisfactorily are eligible for 3.5% annual merit increases; employees who are at the top step of their salary range currently receive an annual top step bonus of \$500 if they are performing satisfactorily. We will build the budget assuming satisfactory performance by all employees. Currently, 270 of the approximately 290 employees are not at the top step of their salary range in FY23.

The Executive Director's compensation is set by the LCOG Board under a contract. The current contract expires June 30, 2023 and will be re-evaluated in the spring of 2022. The FY23 budget will be built based on the contract provisions in the current contract.

3. PERS:

PERS issues rates every two years and the 2021-23 rates, which apply to FY23, are as follows:

- Tier 1 / Tier 2: 25.40%.
- OPSRP: 20.78%.

Because of increases in salary, the contribution amount required by LCOG to be remitted to PERS will increase and we will budget for that amount once we know what our total salary expense will be for FY23.

4. Health Insurance:

LCOG has two health plans for employees to choose from: the Regence plan is a high-deductible plan and requires an employer-paid contribution into a Health Reimbursement Account (HRA). The Kaiser plan, which is a co-pay plan, does not include an HRA.

Our health Insurance premiums increased by 5% for Regence and Kaiser on January 1, 2022. The cost of health care for the second half of FY23 is currently unknown. For this reason, we will estimate the costs for the second half of FY23 at an increase of 5%. Should health insurance costs increase beyond what is assumed, LCOG will present the increase as part of its Revised FY23 Budget for Board approval in the spring of 2022. Both EA and SEIU Employees pay 5.0% cost-share for health insurance premiums. Our dental insurance premiums have increased by 3%.

5. Other Insurance:

General Liability Insurance: For FY23, we expect premiums to increase by 8% to 15%, which is double FY22's increase. These increases are based on employment practices and auto liability claims. The higher deductible plan we switched to two years ago saves us on the premium, but these are steep increases. We will budget for a 15% increase which is about \$12,500.

Property Liability Insurance: For FY23, we expect premiums to increase by 10% to 15% which is half of FY22's increases. We will budget for a 15% increase which is about \$2,240.

Workers' Compensation Insurance: We will not know our FY23 rates until spring of 2022, but our carrier expects a 3% to 5% increase. We will budget for a 5% increase which is about \$2,650.

Budget Assumptions, Continued

Overall increases in the above insurance amounts to approximately a \$20,000 increase over \$147,000 in FY22.

Life and Long-Term Disability rates are expected to remain the same as in FY22.

6. Contingency Accounts:

Operations Contingency Account: Board policy requires the Operations Contingency Account to be funded at a level reflecting one quarterly mortgage payment and two month's salary.* For FY22 these amounts were \$232,273 and \$79,146, respectively, totaling \$311,418. While we will not know the total amount for FY22 until we build the Proposed Budget, I recommend we fund the Account at the amount the policy formula requires.

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

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

7. Equipment and Training:

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

8. Government Services:

We will continue to stabilize our billing rates, making sure our rates cover our costs and keep us competitive and affordable. We will also continue to ensure our billing invoices are transparent and standardized.

9. Senior and Disability Services:

Following long term emergencies and system changes at the State level, LCOG will continue to find efficiencies in Senior and Disability Services (S&DS) to address the large workload while continuing to provide services at levels required and expected.

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

In FY21 and FY22, the State has implemented significant systems changes and updates that, in the face of the pandemic, have an ongoing impact to funding and staffing levels. This additional staff time and investment is contemplated to have significant statewide budget impacts through the fiscal year and coming out of FY22.

As FY22 started a new biennium of funding approved through the 2021 Legislative Session, additional funding for staffing across the state was provided. As a result, we will continue to implement increases to staffing levels in FY22 and FY23 to ensure long term sustainability. However, as a result of contract delays in FY22, and a pending application for a 1115 Federal Demonstration waiver that will impact Oregon Project Independence funding allocations, the long-term budgetary impacts of state actions will not be clear until Fall of 2022.

Given the uncertainty, we will budget FY23 with only a slight increase reflecting the funds we will receive in FY22. Should the allocation change significantly, we will adjust accordingly.

Budget Assumptions, Continued

10. Enterprise Services:

We will continue to strategize how to grow the Business Loan Program into a more sustainable program and we will continue to stabilize our Minutes Recorder Program billing rates, making sure our rates cover our costs and keep us affordable. While the Local Government Personal Services Program is not currently an Enterprise Fund, as we continue to market and grow the Program into a sustainable and valuable service, the plan is to move it to the Enterprise Fund in the future so it can be run as a business.

Since the beginning of the Pandemic in March of 2020, LCOG has been impacted by the COVID-19 pandemic, resulting in some revenue loss, especially for the Park Place Building. LCOG lost \$86,000 in rental income over the past two years and had an increase in janitorial costs of \$10,000. In addition, the replacement of the HVAC System for the Park Place Building was delayed due to impacts of COVID on contractors. We will include an updated maintenance and preservation schedule for the Park Place Building in the FY23 budget once we have information back from contractors on the cost of replacement.

GOALS FOR FY23
BY ORGANIZATIONAL SERVICE UNIT
For the Fiscal Year Ending June 30, 2023

Each year LCOG sets a high-level set of goals and priorities to help shape its activities for the next year. The goals are not meant to be a comprehensive list of all activities, but rather to articulate priority activities for the agency in FY23.

EXECUTIVE MANAGEMENT

- Keep LCOG nimble and continually look for innovative and enterprising ways to support member agencies and the citizens they serve in this dynamic change centric environment.
- Continue to balance the budget and maintain services post-COVID-19.
- Begin Phase 1 of HVAC replacement in the Park Place Building.
- Continue to look for ways that LCOG could broker cost points for members.
- Continue integrating and building upon equity and diversion work.
- Continue management training.
- Continue to revise telework policies for future work model.
- Strengthen LCOG’s partnerships with members.

ADMINISTRATION AND FISCAL

- Work towards our 5th Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for the fiscal year ending June 30, 2022.
- Continue to cross-train staff to provide complete coverage of critical functions.
- Continue to maintain and ensure internal control compliance over general ledger, cash management, and employee compensation.
- Provide key support to the Executive Director during the budget process.
- Provide quarterly fund financial reports to Board and Executive Committee.

HUMAN RESOURCES

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

GOALS, Continued

INFORMATION SERVICES

- Design and publish an LCOG 3 to 5-year Strategic Infrastructure Technology Plan to outline the roadmap for maintaining and supporting LCOG's expanding datacenter infrastructure. The program's goal is to maximize features and functionality in the most cost-effective and future-proof way.
- Develop Broadband/Cybersecurity Strategic Plans preparing the agency to take advantage of expected regional, state and federal grant funding opportunities.
- Engage stakeholders in a discovery process for evaluating the next generation of LCOG's Phone System/Communications Platform.

GOVERNMENT SERVICES – PLANNING, TRANSPORTATION, AND METRO TV

- Add new members to the telecom consortium and shared telecom system, reducing costs for all participating agencies, increasing purchasing power, and modernizing and stabilizing public telecom throughout the region
- With the expansion of the Interconnection Facility at Park Place complete, work with regional strategic partners to successfully deploy the new resources; begin by rebranding and adding tenants to the new "Interconnection Facility at Park Place" (formerly "The WIX").
- Refine the business systems for managing the Interconnection Facility at Park Place, Middle Mile, and PAN to ensure the greatest confidence, efficiency and return on investment for participating partners.
- Finalize the Broadband Regional Strategy, including the development of "shovel ready" projects to leverage potential federal and state infrastructure funding; facilitate multi-County Broadband Feasibility Study projects and convene steering committee for development of broadly supported next steps around fiber and broadband.
- Implement RLID version 4, based on the requirements and design concepts we have developed in FY22.
- Continue pursuing opportunities for broadcasting Metro TV over the air and expand support for members' use of streaming meetings and events.
- Continue to work towards collaboration with regional education institutions on reestablishing a vibrant regional Educational PEG channel.
- Continue to expand current and long-range planning services to meet the growing demand of member and non-member communities in need of assistance.
- Continue expanding the Safe Lane Coalition program through branding, public outreach, and funding small enforcement and education programs across Lane County. Raise awareness of safety issues on our transportation network to reduce fatal and severe crashes.
- Continue work on a pilot planning process that combines the Regional Transportation Plan, safety planning, Congestion Management Process, and Regional Intelligent Transportation Systems
- Continue transit service from Eugene to Florence and continue service from Florence to Yachats and work with regional partners on the development of other needed routes.
- Develop a long-range Transit Development Plan (TDP) for Link Lane service in Lane County.
- Develop an Active Transportation Plan for the Central Lane MPO.
- Update the Central Lane MPO's Public Involvement Plan.
- Develop the Central Lane MPO's second 10-year Air Quality Limited Maintenance Plan.
- Update MPO Policy Board and Advisory Committee Bylaws.
- Update Title VI Plan.
- Develop new activity-based transportation system model.
- Continue transition of regional Transportation Options (TO) program to LCOG. Expand metropolitan and rural TO and Safe Routes to Schools (SRTS) programs and activities.
- Address the MPO's Planning Factor 9 requiring the MPO to consider how they will "improve the resiliency and reliability of the transportation system and reduce or mitigate stormwater impacts of surface transportation." Addressing resiliency and reliability will focus on several elements, including the development of a local and regional Emergency Transportation Route network and more.

GOALS, Continued

- Incorporate eight new Federal Transit Administration (FTA) and Federal Highway Administration (FHWA) Planning Emphasis Areas (PEAs) into the MPO's transportation planning process.
- Further develop and refine strategies for increasing legal services/attorney capacity to meet the growing need in small agencies for general legal services and specific land use and hearings official services for agencies of all sizes.
- Continue building LGPS into a successful portfolio of services, increasing state-wide awareness of the services and, surveying customers to continually improve service quality.
- Continue to streamline timekeeping and invoicing within LGPS to foster relationships with members and future members
- Continue the work of the Diversity, Equity, Inclusion & Belonging Committee to define actionable objectives both within and outside of LCOG.
- Continue to explore regional Unity Lending opportunities and grow the portfolio of LCOG's business loan program.

SENIOR AND DISABILITY SERVICES

- Focus on employee engagement through a formal committee and through ongoing collaboration in order to ensure S&DS remains an employer of choice in the community.
- Support staff retention and a positive work culture that promotes employee wellbeing as an integral part of exceptional service delivery.
- Work in collaboration with our community partners to reduce barriers for consumers with additional risk factors that pose a challenge to accessing and maintaining services.
- Invest additional focus on our internal and external equity strategies to ensure responsive service deliver. Prioritize engaging our staff through an equity committee to help us ensure our practices are inclusive, support and promote diversity, and reduce implicit bias.
- Involve S&DS management, at all levels, in the managing and accountability of our divisions budget.
- Continue developing and implementing a continuity of operations and emergency response plan for the S&DS Division.
- Broaden and further develop community partnerships and creative funding sources to enhance and expand services in a sustainable manner.
- Expand fundraising strategies for Senior Meals, Senior Connections, and to address funding gaps in service based on additional consumer needs.
- Encourage continuous improvement ideas from staff and implement those ideas, when feasible, utilizing our revived Continuous Improvement committee.
- Work to achieve the goals in the Area Plan on Aging and develop internal monitoring and reporting strategy to ensure consistent progress on those goals.

BUSINESS SERVICES

- Move the Economic Development Fund from the Enterprise Fund to Government Services to provide more support to the Program.
- Revitalize the Business Loan Program.
- Collaborate with regional economic development partners on business lending and strategies to create strategy for the future of the lending program.
- Seek opportunities to focus small business loans to help small businesses to recover from the COVID-19 emergency and create new jobs.
- Coordinate with the Cascades West Council of Governments and the Lane Economic Committee to implement the Comprehensive Economic Development Strategy (CEDS).

TRANSFERS

For the Fiscal Year Ending June 30, 2023

TRANSFERS OUT		Amount
General Fund		
From General Fund - To:		
102	201 Government Services Admin	\$ 1,500
102	206 LGDC	\$ 107,274
Total General Fund - Transfer Out:		\$ 108,774
Special Revenue Funds		
From Special Revenue Fund Government Services - To:		
204	201 Government Services Admin	\$ 21,678
206	201 Government Services Admin	\$ 173,921
207	201 Government Services Admin	\$ 53,883
208	201 Government Services Admin	\$ 21,804
211	201 Government Services Admin	\$ 21,808
212	201 Government Services Admin	\$ 1,874
214	201 Government Services Admin	\$ 14,466
217	201 Government Services Admin	\$ 14,500
218	201 Government Services Admin	\$ 1,230
219	201 Government Services Admin	\$ 52,000
220	201 Government Services Admin	\$ 10,951
221	201 Government Services Admin	\$ 1,101
222	201 Government Services Admin	\$ 69,231
228	201 Government Services Admin	\$ 4,000
229	201 Government Services Admin	\$ 517
235	201 Government Services Admin	\$ 308
242	201 Government Services Admin	\$ 14,647
243	201 Government Services Admin	\$ 7,418
244	201 Government Services Admin	\$ 2,521
248	201 Government Services Admin	\$ 29,224
331	201 Government Services Admin	\$ 2,000
204	221 Transportation Services Admin	\$ 6,584
219	221 Transportation Services Admin	\$ 531,019
220	221 Transportation Services Admin	\$ 270,669
222	221 Transportation Services Admin	\$ 27,643
229	221 Transportation Services Admin	\$ 22,473
248	221 Transportation Services Admin	\$ 1,297
Total Special Revenue Funds (Govt Svcs) - Transfers Out:		\$ 1,378,767
From Special Revenue Fund Senior and Disability Services - To:		
270	267 Senior Connections	\$ 500
282	267 Senior Connections	\$ 370,785
296	267 Senior Connections	\$ 697,367
269	268 Senior Meals	\$ 653,293
283	268 Senior Meals	\$ 374,223
284	268 Senior Meals	\$ 306,650
288	268 Senior Meals	\$ 98,390
289	268 Senior Meals	\$ 25,125
293	268 Senior Meals	\$ 34,500
294	268 Senior Meals	\$ 15,000
269	273 Meal Prep	\$ 17,000
296	278 LIHEAP	\$ 19,433
279	269 Senior Meals Fundraising	\$ 106,579
296	271 Money Management	\$ 45,594
282	281 Title III - Area Plan Admin	\$ 52,332
283	281 Title III - Area Plan Admin	\$ 41,580
284	281 Title III - Area Plan Admin	\$ 49,850
286	281 Title III - Area Plan Admin	\$ 33,578
293	281 Title III - Area Plan Admin	\$ 98,532
294	281 Title III - Area Plan Admin	\$ 41,140
296	281 Title III - Area Plan Admin	\$ 979,854
Total Special Revenue Funds (S&DS) - Transfers Out:		\$ 4,061,305
Enterprise Funds		
From Enterprise Fund Business Loans - To:		
302	391 Business Services Admin	\$ 47,034
303	391 Business Services Admin	\$ 88,094
304	391 Business Services Admin	\$ 551
306	391 Business Services Admin	\$ 11,004
308	391 Business Services Admin	\$ 66,056
309	391 Business Services Admin	\$ 44,036
391	102 General Fund	\$ 2,000
From Enterprise Fund Park Place Building - To:		
321	391 Government Services Admin	\$ 16,525
From Enterprise Fund Minutes Recorder - To:		
332	102 General Fund	\$ 10,000
Total Enterprise Funds - Transfers Out:		\$ 285,300
TOTAL TRANSFER OUT ACTIVITY		\$ 5,834,146

TRANSFERS IN		Amount
General Fund		
To General Fund - From:		
102	332 Minutes Recorder	\$ 10,000
102	391 Business Loans	\$ 2,000
Total General Fund - Transfers In:		\$ 12,000
Special Revenue Funds		
To Special Revenue Fund Government Services Admin - From:		
201	102 General Fund	\$ 1,500
201	204 Community Safety	\$ 21,678
201	206 LGDC	\$ 173,921
201	207 GIS Other	\$ 53,883
201	208 Hearing Official	\$ 21,804
201	211 OR Emergency Mgmt & State Police	\$ 21,808
201	212 Publications/Information (Lane Info Center)	\$ 1,874
201	214 RTS Other	\$ 14,466
201	217 Special Projects	\$ 14,500
201	218 Tax Collections	\$ 1,230
201	219 Transportation Operations	\$ 52,000
201	220 Transportation Projects	\$ 10,951
201	221 Transportation Services Administration	\$ 1,101
201	222 Urban Regional Planning	\$ 69,231
201	228 Local Government Personnel	\$ 4,000
201	229 Transit	\$ 517
201	235 Metro TV	\$ 308
201	242 Public Area Network (PAN)	\$ 14,647
201	243 Telecommunications Operations	\$ 7,418
201	244 Telecommunications Management	\$ 2,521
201	248 MMWIX	\$ 29,224
201	331 Economic Development	\$ 2,000
201	321 Park Place Building	\$ 16,525
To Special Revenue Fund LGDC - From:		
206	102 General Fund	\$ 107,274
To Special Revenue Fund Transportation Services Admin - From:		
221	204 Community Safety	\$ 6,584
221	219 Transportation Operations	\$ 531,019
221	220 Transportation Projects	\$ 270,669
221	222 Urban Regional Planning	\$ 27,643
221	229 Transportation - Transit	\$ 22,473
221	248 Willamette Internet Exchange	\$ 1,297
Total Special Revenue Funds (Govt Svcs) - Transfers In:		\$ 1,504,066
To Special Revenue Fund S&DS, Senior Connections - From:		
267	270 Senior Connections Fundraising	\$ 500
267	282 Title III-B	\$ 370,785
267	296 Title XIX - Type B Funds	\$ 697,367
To Special Revenue Fund S&DS, Senior Meals - From:		
268	269 Senior Meals Fundraising	\$ 653,293
268	283 Title III-C-1	\$ 374,223
268	284 Title III-C-2	\$ 306,650
268	288 Title III-USDA/NSIP	\$ 98,390
268	289 Intergovernment Human Svcs	\$ 25,125
268	293 Title III-Oregon Project	\$ 34,500
268	294 Title III-OPI Pilot	\$ 15,000
To Special Revenue Fund S&DS, Senior Meals Fundraising - From:		
269	279 MOW Combined Fundraising	\$ 106,579
To Special Revenue Fund S&DS Money Management - From:		
271	296 Title XIX - Type B Funds	\$ 45,594
To Special Revenue Fund S&DS Meal Prep - From:		
273	269 Senior Meals Fundraising	\$ 17,000
To Special Revenue Fund S&DS LIHEAP - From:		
278	296 Title XIX - Type B Funds	\$ 19,433
To Special Revenue Fund S&DS Title III Area Plan Admin - From:		
281	282 Title III-B	\$ 52,332
281	283 Title III-C1	\$ 41,580
281	284 Title III-C2	\$ 49,850
281	286 Title III-E	\$ 33,578
281	293 OPI	\$ 98,532
281	294 OPI Pilot	\$ 41,140
281	296 Title XIX - Type B Funds	\$ 979,854
Total Special Revenue Funds (S&DS) - Transfers In:		\$ 4,061,305
Enterprise Funds		
To Enterprise Fund Business Services Administration - From:		
391	302 BS - EDA	\$ 47,034
391	303 BS - IRP/RBDF	\$ 88,094
391	304 BS - RIB	\$ 551
391	306 BS - SBA 504	\$ 11,004
391	308 BS - EDA 2	\$ 66,056
391	309 BS - EDA 3	\$ 44,036
Total Enterprise Funds - Transfers In:		\$ 256,775
TOTAL TRANSFER IN ACTIVITY		\$ 5,834,146

LONG-TERM DEBT SCHEDULE
For the Fiscal Year Ending June 30, 2023

Fiscal Year Ending	Park Place Building		Intermediary Relending Program			
	Umpqua Bank Loan		USDA Loan #2		USDA Loan #3	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 145,659	\$ 170,923	\$ 39,991	\$ 2,459	\$ 18,555	\$ 1,737
2024	\$ 151,972	\$ 164,611	\$ 40,391	\$ 2,059	\$ 18,740	\$ 1,552
2025	\$ 158,558	\$ 158,025	\$ 40,795	\$ 1,655	\$ 18,928	\$ 1,364
2026	\$ 165,429	\$ 151,153	\$ 41,203	\$ 1,247	\$ 19,117	\$ 1,175
2027	\$ 3,466,353	\$ 12,276	\$ 41,615	\$ 835	\$ 19,308	\$ 984
2028	\$ -	\$ -	\$ 41,664	\$ 419	\$ 19,501	\$ 791
2029	\$ -	\$ -	\$ -	\$ -	\$ 19,696	\$ 596
2030	\$ -	\$ -	\$ -	\$ -	\$ 19,893	\$ 399
2031	\$ -	\$ -	\$ -	\$ -	\$ 19,808	\$ 200
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 4,087,971</u>	<u>\$ 656,988</u>	<u>\$ 245,659</u>	<u>\$ 8,674</u>	<u>\$ 173,546</u>	<u>\$ 8,798</u>

Original loan	Date of loan	Original loan	Date of loan	Original loan	Date of loan
\$4,825,000	6/16/2016	\$1,000,000	5/21/1998	\$478,000	10/11/2000

By Service:	Principal	Interest
Building	\$ 4,087,971	\$ 656,988
Business	<u>\$ 1,075,411</u>	<u>\$ 60,999</u>
Total	\$ 5,163,382	\$ 717,987

LONG-TERM DEBT SCHEDULE, Continued
For the Fiscal Year Ending June 30, 2023

Fiscal Year	USDA Loan #4		USDA Loan #5		USDA Loan #6		Total - All Debt									
	Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest							
2023	\$	15,372	\$	1,608	\$	19,025	\$	2,201	\$	18,466	\$	2,760	\$	257,068	\$	181,688
2024	\$	15,526	\$	1,454	\$	19,215	\$	2,010	\$	18,650	\$	2,575	\$	264,494	\$	174,261
2025	\$	15,681	\$	1,299	\$	19,408	\$	1,818	\$	18,837	\$	2,389	\$	272,207	\$	166,550
2026	\$	15,838	\$	1,142	\$	19,601	\$	1,624	\$	19,025	\$	2,200	\$	280,213	\$	158,541
2027	\$	15,997	\$	983	\$	19,797	\$	1,428	\$	19,215	\$	2,010	\$	3,582,285	\$	18,516
2028	\$	16,156	\$	824	\$	19,996	\$	1,230	\$	19,407	\$	1,818	\$	116,724	\$	5,082
2029	\$	16,318	\$	662	\$	20,196	\$	1,030	\$	19,602	\$	1,624	\$	75,812	\$	3,912
2030	\$	16,481	\$	499	\$	20,397	\$	827	\$	19,798	\$	1,428	\$	76,569	\$	3,153
2031	\$	16,646	\$	334	\$	20,601	\$	624	\$	19,996	\$	1,230	\$	77,051	\$	2,388
2032	\$	16,598	\$	166	\$	20,808	\$	417	\$	20,196	\$	1,030	\$	57,602	\$	1,613
2033	\$	-	\$	-	\$	20,960	\$	203	\$	20,397	\$	828	\$	41,357	\$	1,031
2034	\$	-	\$	-	\$	-	\$	-	\$	20,601	\$	624	\$	20,601	\$	624
2035	\$	-	\$	-	\$	-	\$	-	\$	20,807	\$	418	\$	20,807	\$	418
2036	\$	-	\$	-	\$	-	\$	-	\$	20,592	\$	210	\$	20,592	\$	210
	<u>\$</u>	<u>160,613</u>	<u>\$</u>	<u>8,971</u>	<u>\$</u>	<u>220,004</u>	<u>\$</u>	<u>13,412</u>	<u>\$</u>	<u>275,589</u>	<u>\$</u>	<u>21,144</u>	<u>\$</u>	<u>5,163,382</u>	<u>\$</u>	<u>717,987</u>

*

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

*Numbers are rounded

**INDIRECT FUND – CENTRAL SERVICES
WORK PROGRAM BUDGET
For the Fiscal Year Ending June 30, 2023**

Budget for Funds in this Service Area

Indirect Fund – Central Services		<u>\$4,281,315</u>	
	Total:	<u>\$4,281,315</u>	
Total FTE:			
Central Services		<u>19.87</u>	FTE
	Total:	<u>19.87</u>	FTE

Service Areas funded by Central Services:

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

CENTRAL SERVICES

Service Budget: \$4,281,315 (\$2,776,030 Personal Services; \$1,505,285 Materials and Supplies)
 Service Funds: General Fund - Indirect Support Services
 FTE: 19.87 FTE

Description

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

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

Specific descriptions of the above services within Central Services are as follows. Each area’s share of the Personal Services budget is shown; the Materials and Services’ budget serves all areas of the organization, and therefore, is not broken out by service area.

INDIRECT FUND - CENTRAL SERVICES WORK PROGRAM BUDGET, Continued

Administration Management

Personal Service Budget: \$201,549 of the total \$2,776,030 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 0.85 FTE of the total 19.87 FTE

Administration Management provides coordination of agency-wide support functions necessary for the efficient operation of the agency. This service area covers .60 FTE of the Executive Director, who provides day-to-day management of LCOG's resources, programs, facilities, and workforce; and .25 of the Government Services Division Director who oversees resources, programs, facilities, and workforce that support the agency, like Information Services.

Administrative Support and Building Services

Personal Service Budget: \$178,402 of the total \$2,776,030 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 2.0 FTE of the total 19.87 FTE

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

Finance and Budget

Personal Service Budget: \$777,438 of the total \$2,776,030 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 5.9 FTE of the total 19.87 FTE

Finance and Budget provides financial reporting, financial analysis, fiscal controls, and oversight to LCOG operations. Services provided to the organization include accounting, payroll, cash management, investment oversight, grants management, account disbursements, and preparation of the Revised and Adopted budgets, as well as overseeing the annual audit and preparation of the annual financial statements.

Human Resources

Personal Service Budget: \$582,770 of the total \$2,776,030 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 4.0 FTE of the total 19.87 FTE

Human Resources oversees the development, refinement, and administration of staff procedures, recruitment, collective bargaining, the management of the classification, compensation, and employee evaluation systems, health insurance and benefits management, and the provision of professional growth resources to staff members.

Information Services

Personal Service Budget: \$992,221 of the total \$2,776,030 Personal Services budget
Service Funds: General Fund - Indirect - Central Services
FTE: 7.12 FTE of the total 19.87 FTE

Information Services (IS) develops and implements a variety of information technology solutions to maintain and support the hardware, software and network infrastructure necessary for optimal operation of the agency's computing environment. This service area only includes IS staff who serve the entire organization and does not include IS staff directly assigned to a grant, contract, or billable project.

**INDIRECT SUMMARY
SCHEDULE OF RESOURCES AND REQUIREMENTS
BUDGET AND ACTUAL
For the Fiscal Year Ending June 30, 2023**

FTE	12.81	15.72	18.2	19.20	19.87
	<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>FY22 Proposed</u>	<u>FY22 Revised</u>	<u>FY23 Proposed</u>
Resources:					
Support Services	\$ 2,899,808	\$ 3,507,487	\$ 3,759,000	\$ 3,920,373	\$ 4,281,315
Local Revenue - Overhead Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Local Revenue - Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	<u>\$ 2,899,808</u>	<u>\$ 3,507,487</u>	<u>\$ 3,759,000</u>	<u>\$ 3,920,373</u>	<u>\$ 4,281,315</u>
Requirements:					
Personal Services	\$ 1,598,408	\$ 1,919,758	\$ 2,410,066	\$ 2,526,767	\$ 2,776,030 (c)
Materials and Services	<u>\$ 1,301,400</u>	<u>\$ 1,231,639</u>	<u>\$ 1,348,934</u>	<u>\$ 1,393,606</u>	<u>\$ 1,505,285</u>
Total Requirements	<u>\$ 2,899,808</u>	<u>\$ 3,151,397</u>	<u>\$ 3,759,000</u>	<u>\$ 3,920,373</u>	<u>\$ 4,281,315</u>
Over / Under Recovery	\$ (31,049) (a) \$ 356,090 (b)				

Resources are internal charges to direct funds: costs appear as Support Services expense in the direct fund. The basis for the expense is the total Personal Services and Materials and Services noted above. While LCOG has continued to reduce Indirect rates by reducing and revising internal operating costs, some costs have continued to rise, including personal costs, liability insurance, and other operational costs.

Notes:

- (a) Over-recovery of funds due to increased staffing were used for capital expenditures - wiring and cameras in Schaefer's Building; COVID-19 emergency response; Capital Contingency Reserve.
- (b) Over-recovery of funds due to increased staffing were transferred to General Fund and used to cover COVID expenses.
- (c) Adding HR Manager at 1.0 FTE for a net increase of 0.67 FTE.

SCHEDULE OF RESTRICTED RESERVE AMOUNTS
For the Fiscal Year Ending June 30, 2023

	FY21 Adopted Budget	FY21 Revised Budget	FY22 Adopted Budget	FY22 Revised Budget	FY23 Adopted Budget	
General Fund	\$ 303,777	\$ 303,777	\$ 341,418	\$ 341,418	\$ 313,460	(a)
Government Services	\$ 17,713	\$ 17,713	\$ 17,713	\$ 17,713	\$ 17,713	(b)
S&DS - Florence Transportation	\$ 158,327	\$ 151,370	\$ 136,370	\$ 141,427	\$ 129,427	(c)
S&DS - Senior Meals Fundraising	\$ 734,692	\$ 1,741,591	\$ 1,398,838	\$ 1,652,762	\$ 1,280,006	(d)
Enterprise Funds	<u>\$ 366,552</u>	<u>\$ 675,500</u>	<u>\$ 675,500</u>	<u>\$ 1,000,000</u>	<u>\$ 627,310</u>	(e)
Total Reserves	<u>\$1,581,061</u>	<u>\$ 2,889,951</u>	<u>\$2,569,839</u>	<u>\$3,153,320</u>	<u>\$2,367,916</u>	

(a) Operations Contingency Account - amount set by formula.

(b) Telecom Reserve.

(c) Florence Transportation Reserve used for expenses for transportation costs for consumers in Florence.

(d) Fundraising dollars for Senior Meals expenses.

(e) Capital Contingency reserve for the Park Place Building. Excess revenue from Park Place Building is placed in this reserve.

GLOSSARY

For the Fiscal Year Ending June 30, 2023

AAA: See *Area Agency on Aging*.

ADRC: See *Aging & Disability Resource Connection*.

Adult Foster Homes: Single family residences that offer care in a homelike setting in a manner that encourages maximum independence, choice and the right to make decisions. A wide variety of residents are served in adult foster homes, from those needing only room, board and minimal personal assistance to those residents needing full personal care. In Oregon adult foster homes are inspected and licensed.

Adult Protective Services Program (APS): The Oregon Department of Human Services (DHS) contracts with S&DS to investigate allegations of abuse or neglect of older adults and persons with a physical disability, both in the home and in licensed care facilities. S&DS coordinates with local law enforcement and the judicial system regarding matters of a criminal nature. S&DS also works closely with other social service agencies to provide crisis and risk intervention.

Aging & Disability Resource Connection (ADRC): The Aging and Disability Resource Connection (ADRC), is a free service that offers the public a single source for information and assistance on issues affecting older people, people with disabilities, and their caregivers, regardless of their income.

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

APS: See *Adult Protective Services Program*.

Area Agency on Aging (AAA): LCOG is the designated Area Agency on Aging and Disability Services (AAA) in Lane County. Within LCOG, AAA operational responsibilities and services for older adults and adults with disabilities rests with Senior & Disability Services (S&DS) Division. As the AAA in Lane County, S&DS administers and supports community-based care services, advocates for older adults and adults with disabilities, develops community-based long-term care services and administers funds from sources such as the Older Americans Act, to implement services. In addition, S&DS is also contracted by the State of Oregon, Department of Human Services (DHS) to administer Medicaid eligibility and Adult Protective Services. S&DS coordinates services with other local agencies to help provide a wide range of quality options for consumers.

Area Plan on Aging: In accordance with federal and state policy, Senior and Disability Services (S&DS) is required to help create and maintain a service delivery system to meet the needs of older adults and adults with disabilities in Lane County. To document its work toward this goal, S&DS is required by the State of Oregon Department of Human Services to develop an Area Plan on Aging and Disability Services. The Area Plan is a multi-year document, with annual updates.

Beginning Fund Balance: Net resources (cash and non-cash) available in a fund at the beginning of a fiscal year, carried over from the prior fiscal year. Beginning balances are either designated balances or undesignated balances. Designated balances are revenues carried over from the prior year for a specific purpose and are not available for general expenditure. Undesignated balances are revenue carried over from the prior year that is available for any expenditure requirement.

GLOSSARY, Continued

Broadband Services Program: This program includes the PAN and MMWIX. This program develops and coordinates a local, wide area fiber optic system for data communications. LCOG has taken a lead role in the development of fiber optic networks in Lane County for the purpose of economic development, especially in downtown Eugene. LCOG continues operations of the Milo Mecham Willamette Internet Exchange (MMWIX) a local peering point for public and private telecommunications systems and providers. The MMWIX is becoming the premier local carrier exchange and peering point for improved broadband services in a four county area. LCOG provides staff support for the Regional Fiber Consortium, a regional member agency that provides broadband improvement opportunities in Lane, Douglas, Coos and Klamath counties.

BSA: See *Business Services Administration*.

Budget: A plan for receiving and spending money in a fiscal year. The budget is the financial plan for LCOG's allocation of resources to provide services, accomplish LCOG's objectives, and perform activities.

Budget Calendar: The schedule of key dates and major events in the budget process.

Budget Committee: The LCOG Budget Committee sits as a special committee under Oregon Budget Law to review the Executive Director's proposed budget and to adopt the budget for the following fiscal year.

Building Management Program: The enterprise managerial fund that tracks the activity of the building owned by LCOG – Park Place Building - and includes oversight and management of the building. LCOG also occupies space in the Park Place Building and pays an occupancy fee.

Business Services Administration (BSA): Costs that are not billable directly to projects and clients are reported in BSA. These funds are restricted for use in the Building Loans and Economic Development Service areas. Costs include holiday pay, leaves, administrative meetings, training time, and a reserve that cannot be assigned directly to a contract or service agreement.

Capital Contingency Account: Reserve account in the Building Management fund for Capital Outlay Projects in the Park Place Building.

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

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

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

Cascades West Economic Development District: Four county district, which includes Lane, Linn, Benton, and Lincoln counties, and assists in the development of periodic updates of the Comprehensive Economic Development Strategy (CEDs).

Case Management: A collaborative process of assessment, planning, facilitation, care coordination, evaluation and advocacy for options and services to meet an individual's and family's comprehensive health needs. Case management services are available through Medicaid, Oregon Project Independence and the Aging and Disability Resource Connection / Senior Connections.

GLOSSARY, Continued

Caselle: LCOG's fiscal system.

CEDS: See *Comprehensive Economic Development Strategy*.

Central Services: Services provided internally to LCOG departments by another LCOG department or departments. These are primarily business services, such as finance and budget, accounting, information services, human resources, and legal services.

CEP: See *Client-Employed Provider Program*.

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

COG: Council of Governments.

COLA: Cost of Living Adjustment.

Comprehensive Economic Development Strategy (CEDS): Strategy that guides regionally significant economic development projects and activities in the District over a five year period.

Community Safety Program: This program provides analytical and staff support to the Public Safety Coordinating Council (PSCC) through a contract with Lane County. Staff work with partners to develop and write grant applications, administer grant-funded projects, and leverage other resources.

Contingency: A major expenditure category that includes appropriations set aside for unforeseen expenses. The Board must approve, by resolution, any transfers from a contingency account to an expenditure account.

Contract: An agreement in writing between two parties where there is an exchange of goods or services. A contract is enforceable by law.

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

CPI: Consumer Price Index.

Debt Service: Payments for principal and interest to amortize loans.

Department: A functional program unit of LCOG.

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

DHS: See *Department of Human Services*.

Direct Costs: The amount of charges to a department or Division for specific services provided by another department.

Division: A functional set of programs in LCOG. LCOG has two Divisions: Government Services and Senior and Disability Services.

GLOSSARY, Continued

EA: See *Employees Association*.

Economic Development Association (EDA): Federal agency that provides grants and technical assistance to economically distressed communities in order to generate new employment, help retain existing jobs and stimulate industrial and commercial growth through a variety of investment programs

EDA: See *Economic Development Association*.

EDA Revolving Loan Fund: Loan fund with matching funds from Lane County with goal of spurring economic development in rural Lane County.

Eligibility Determination/Screening and Referral Program: Each month, through the Aging and Disability Resource Connection Navigators, S&DS staff receive inquiries about Medicaid and/or SNAP. Most requests are received via telephone. S&DS staff determine the most appropriate program for the individual and make referrals to other community resources that may be of help to the inquirer. Additionally, S&DS staff determine initial program eligibility and re-certifications for each program as required.

Employees Association (EA): One of two collective bargaining units in LCOG. The EA represents non-supervisory employees primarily in the Government Services and Administrative Services areas of LCOG in such employment matters as, but not limited to, the following: wages, hours, fringe benefits, vacation benefits, grievance procedures, terms, and other working conditions.

Ending Reserve: Unspent and unobligated net resources at the end of a fiscal year, usually generated by cash reserves and under-spending of appropriations.

Enterprise Fund: Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is for the costs of providing goods or services to be financed or recovered primarily through user charges. An enterprise program is managed much like a business in that it is self-supporting in nature.

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

Eugene Water and Electric Board: Founded in 1911, EWEB is Oregon's largest customer-owned utility and provides water and electricity to the Eugene community, as well as parts of east Springfield and the McKenzie River valley area.

EWEB: See *Eugene Water and Electric Board*.

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

Family Caregiver Support: A senior Connections program which provides assistance to unpaid family caregivers, including information and assistance, Options Counseling, respite care, and caregiver support. S&DS contracts with several local agencies to provide both in-home and day facility respite care.

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

GLOSSARY, Continued

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

Fringe Benefits: Non-salary employee benefits provided in accordance with state and federal law, union contracts, and/or LCOG policy. Such benefits for regular employees include pension plans (including PERS and Social Security); medical, dental, vision and life insurance; vacation, holiday, and sick leave; workers' compensation and unemployment insurance.

Full-time Equivalent (FTE): The ratio of time expended in any position to that of a full-time position. One person working full-time for one year is one FTE.

FTE: See *Full-time Equivalent*.

Fund: A legal separate set of books for each fund using generally accepted accounting principles and are in compliance with Government Accounting Standards. LCOG has three reporting funds (General Fund, Special Revenue Fund, and Enterprise Fund). Within the reporting funds are 66 managerial funds – 3 general subfunds, 52 special revenue subfunds, and 11 enterprise subfunds. See also *General Fund, Special Revenue Fund, and Enterprise Fund*.

Fund Balance: The difference between a fund's assets and its liabilities.

FY: Fiscal Year.

GS: See *Government Services*.

General Fund: The General Fund serves as the primary reporting vehicle for current operating functions. The General Fund accounts for the general cost of the organization doing business which cannot be paid for by other, more restrictive, funding sources, such as General Administration, Human Resources, Fiscal Services, Information Technology, and Special Projects. The General Fund has three managerial subfunds: LCOG Board, Indirect, and Member Support Services. LCOG Board accounts for the activities for the Board of Directors and Executive Management of LCOG. The Indirect subfund is similar to an internal service fund where the costs of the expenditures are recovered through direct charging the benefitting funds. Charges supporting the expenditure recovery are based on a federally approved Indirect Cost Allocation Plan. Member Support Services subfund tracks the services and costs LCOG provides to its member agencies as part of the member's support hours included in their member dues. Funding for Member Support Services comes from a transfer from the LCOG Operating Fund (provided by member dues revenue).

Geographic Information Systems (GIS) and Data Services Program: LCOG's Geographic Information Systems (GIS) and Data Services use the latest GIS development tools and database technology as well as the best available data to provide clients with professional custom maps, web applications, data extracts, analytical models, spatial analysis including demographic and census data reporting, staff technical assistance, and training. LCOG staff developed computer mapping tools and the Master Street Address Guide (MSAG) to support 9-1-1 call routing and computer-aided dispatch of emergency service providers throughout Lane County. In addition, LCOG develops and maintains GIS data to support state and local agency computer aided dispatch (CAD), safety radio systems, and public safety systems providing E 9-1-1 with vital address, routing, and jurisdictional boundaries information for emergency response.

GFOA: See *Government Finance Officers Association*.

GIS: See *Geographical Information System*.

GLOSSARY, Continued

Government Services Division: One of the two Divisions of LCOG containing Transportation, Planning, GIS, Metro TV, Legal Services, Telecommunications, and Grant Writing.

Government Finance Officers Association (GFOA): A professional association of approximately 19,000 state, provincial, and local government finance officers in the United States and Canada.

Grant: A contribution of assets by one entity to another. Grants are generally designated for a specific expenditure or project.

Grant Writing and Resource Development Program: Staff seeks and develops new resource opportunities for LCOG and member agencies. Grant identification, writing, and submission as well as grant administration are the primary activities.

ICAP: See *Indirect Cost Allocation Plan*.

IGA: See *Intergovernmental Agreement*.

Indirect Charges: Indirect costs are costs that cannot be charged as direct costs to a program. LCOG prepares an annual Indirect Cost Allocation Plan (ICAP) and submits the proposal to ODOT for approval. The Plan provides for direct programs and services to share in the general, non-direct operating expenses for LCOG. Indirect charges pay for Administrative Services expenses.

Indirect Cost Allocation Plan (ICAP): A document prepared each fiscal year that identifies costs for central services and assigns them to operating units based on the best estimate of use or benefit received. The plan is used in preparing the annual budget to determine the amount of Internal Transfers for the Central Service funds. After adoption of the budget, the plan is sent to ODOT for approval.

Indirect Costs: The central overhead costs (i.e., payroll, accounts payable, human resources, legal counsel) necessary for the operation of a department or execution of a grant and not directly attributable to a specific function or grant. These costs are computed and charged to the appropriate department or grant based on the Indirect Cost Allocation Plan (ICAP).

Information Services (IS): Information Services includes staff that serve the entire organization and does not include IS staff directly assigned to a grant, contract or other billable projects.

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

Intergovernmental Agreement (IGA): A signed agreement between two or more units of government, often approved by governing bodies, that provides for the exchange of goods or services between the governments.

Internal Transfer: Also called Interfund Transfer. An amount of money distributed from one fund to finance activities in another fund. The most common types of internal transfers are for central services, payment for specific services performed, or for general financial support.

IS: See *Information Services*.

Lane Economic Committee: An advisory committee to the LCOG Board, they meet monthly to discuss the direction and scope of LCOG's economic development program.

GLOSSARY, Continued

Lane Geographic Data Consortium (LGDC): Local governments in Lane County have cooperated in developing geospatial data and technology for more than 40 years. The Cooperative Project Partnership share a need for consistent data across their respective jurisdictions and the desire to minimize redundancy and costs where possible through shared data, systems, and collaboration. The Partner Agencies include the Cities of Eugene and Springfield, Lane County, EWEB, and LCOG.

Lane Transit District (LTD): A public agency that provides public transportation in Lane County, Oregon. The transit district serves the Eugene and Springfield metropolitan areas, including the neighboring cities of Coburg, Junction City, Creswell, Cottage Grove, Veneta, and Lowell. All buses are wheelchair accessible and equipped with bike racks. RideSource is a curb-to-curb service for riders with disabilities meeting certain eligibility requirements.

LEC: See *Lane Economic Committee*.

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

LGDC: See *Lane Geographic Data Consortium*.

LGPI: See *Local Government Personnel Institute*.

Licensing and Monitoring: Adult foster homes in Oregon are inspected and licensed for as long as the licensee stays in business. If there is a complaint about the care provided to the residents, or condition of the facility itself, staff from the Oregon DHS, APD, or the AAA office will investigate.

Living Well Program: An evidence-based practice that helps people with chronic conditions effectively manage their lifestyle to maintain health and independence. Using a combination of Older Americans Act funds, state grant funds, and local support from trillium, S&DS coordinates and trains volunteers to lead the workshops in accordance with the standards of practice set by Stanford University.

Line Item: An individual object of expenditure.

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

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

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

Long Term Care Services: Provides assistance to seniors and adults with disabilities with activities of daily living including assisting the consumer with employing a Home Care Worker and the Case Manager coordinating other services and supports.

LTD: See *Lane Transit District*.

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

GLOSSARY, Continued

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

Medicaid: See *Title XIX*.

Metropolitan Planning Organization (MPO): Federal highway and transit statutes require, as a condition for spending federal highway or transit funds in urbanized areas, the designation of MPOs, which have responsibility for planning, programming, and coordination of federal highway and transit investments. ODOT provides financial assistance to assist MPOs with required planning activities. MPOs assure that projects financed with FTA funds within the urbanized areas are included in the Metropolitan Transportation Improvement Program. LCOG is the Eugene/Springfield metropolitan area's federally designated MPO.

Metro TV: Metro TV is an in-house video production center that provides services for our members as well as 24 hour programming on Comcast channel 21. LCOG provides staff services necessary to operate the governmental channel of the metropolitan cable system. Metro TV cablecasts and encodes for the internet, regularly scheduled meetings of some council and committee meetings. Metro TV also produces special shows, special programming, training, and provides award-winning video production services.

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

MMWIX: See *Milo Mecham Willamette Internet Exchange*.

MPO: See *Metropolitan Planning Organization*.

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

ODOT: See *Oregon Department of Transportation*.

OMB Circular A87: U S Office of Management and Budget guidance for Indirect Costs for state and local, and Indian Tribal governments.

Older Americans Act (OAA): See *Title III*.

Operations Contingency Reserve: Reserve set by Board policy requiring the account to be funded at a level reflecting one quarterly mortgage payment and two month's salary of non-federal, non-state, and non-grant supported personnel.

OPI: See *Oregon Project Independence Program*.

Options Counseling: Services provided though ADRC to all seniors and people with disabilities (18 and over) to help them plan for their long-term care needs by connecting people to community resources and setting up action plans to address individual's needs. Services also include volunteers who provide direct in-home services such as minor housekeeping, grocery shopping, running errands, money management, meal preparation, and transportation.

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

Oregon Money Management Program: Provides free assistance to adults, age 18 and over, with personal money management tasks through specially trained and certified volunteers. Program services are personalized, confidential and safe.

GLOSSARY, Continued

Oregon Project Independence Program (OPI): Oregon Project Independence is a State-funded program directed towards helping people remain in their own home for as long as possible. The intent is to offer a lower cost alternative to more costly funded programs such as Medicaid, delaying or preventing the need for public assistance. Recipients currently include people over the age of 60 who need some assistance with daily activities, such as bathing, dressing or walking. In 2005, the Oregon State Legislature approved expanding services to people between the ages of 18 and 59 with a physical disability.

PAN: See *Public Agency Network*.

Park Place Building: Building located at 859 Willamette Street, Eugene, Oregon, and owned by LCOG. It houses LCOG's Government Services Division and Administrative Services unit. The building also has leased space.

Pass-through: Resources given by one government or organization to another with a requirement that it be given to a third government or organization.

PEARLS: An evidence-based program for older adults with mild depression. Sessions are offered in the person's home.

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

PERS: See *Public Employees Retirement System*.

Personal Services: Salary and fringe costs for staff.

Position: A budgeted authorization for employment, which can be full-time or part-time. One position may be budgeted as any fraction of an FTE but cannot be budgeted in excess of one FTE.

Program: Defined as either a group of related projects managed in a coordinated way, or a distinct set of offerings targeted at a specific audience to yield a specific outcome (such as the Regional Lane Information Database (RLID) program). Multiple programs can roll up to a budget program. Programs are based upon outcomes of offerings, target audience, and delivery method, and do not have a defined life.

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

PSCC: See *Public Safety Coordinating Council*.

Public Agency Network (PAN): This consortium is a partnership between participating public entities to dramatically improve the bandwidth for all agencies, through agreements to share certain fiber optic assets and transmission facilities.

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

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

GLOSSARY, Continued

Quality Assurance: A program for the systematic monitoring and evaluation of the various aspects of a project, service, or facility to ensure that standards of quality are being met.

Region: The area inside LCOG's boundary which is Lane County.

Regional Fiber Consortium: A public entity whose members include cities, counties, or other public entities allowed under the statute and whose purpose is to improve broadband opportunities for all residents, businesses, and governments in the four-county area of Coos, Douglas, Klamath, and Lane Counties.

Regional Land Information Database (RLID): LCOG's computerized mapping system, which has the capability to apply demographic, topographic, land-use, infrastructure, and other data and information in map form.

Regional Land Information Database (RLID) Services Program: LCOG has coordinated and maintained the regional geographic information system for over 35 years and RLID since 1999. This county-wide project, through which a shared multi-agency Geographic Information System (GIS) is developed and maintained, is partially funded through an annual Cooperative Project Agreement among the Cities of Eugene and Springfield, Lane County, LCOG, and EWEB. The RLID system supports an extensive integrated database of shared land records created by local governments and tools for analyzing, mapping, and reporting the information.

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

Requirements: Total budgeted expenditures (including contingency) plus the amount of unappropriated balance.

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

Reserves-Undesignated: Resources that will be carried over from the prior year that is available for any expenditure requirement.

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

Revenue: Assets earned or received by a LCOG fund during a fiscal year.

Revised Budget: A change to an adopted budget that is undertaken during the fiscal year a budget is in effect, as defined by Oregon local budget law. A revised or supplemental budget is required to create a new fund or appropriation category or to increase appropriation authority.

RLID: See *Regional Land Information Database*.

RTP: See *Regional Transportation Plan*.

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

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

SEIU: See *Service Employees International Union*.

GLOSSARY, Continued

Senior and Disability Services (S&DS): Under contract with the Oregon Department of Human Services (DHS), S&DS administers the State's long-term care, medical assistance / SNAP (Formally Food Stamps) programs, and protective services for people age 65 and older and adults with physical disabilities (18 to 64 years) in Lane County. Additionally, S&DS licenses and monitors adult foster homes that serve older adults and people with physical disabilities in Lane County.

Senior Connections: This program provides an access point in several Lane County communities for older adults and their families with questions about available resources. S&DS Senior Connections offices are located in Creswell, Cottage Grove, Eugene, Florence, Junction City, Oakridge, and Veneta.

Senior Meals Program: The Senior Meals Program consists of two components: Group Dining (Café 60) and Meals on Wheels. Group dining occurs at one of eleven sites and Meals on Wheels are delivered meals. S&DS contracts with Food for Lane County to deliver a portion of the meals within the Eugene metropolitan area. S&DS' Meals on Wheels Program delivers all of the meals in Springfield and throughout the rest of the county. Most program participants are not charged for meals but are encouraged to donate what they can to help cover the cost of each meal. Some participants who are not eligible for a subsidized meal are charged for the full cost of service under a private pay program that operates in tandem with the publicly financed program. The number of subsidized meals is capped at the number that can be funded with readily available funds, and a separate, parallel private pay Meals on Wheels program is available for those on the waiting list for subsidized meals or who are not eligible for the subsidized meals. The Senior Meals Program is funded by a variety of sources, including the Older Americans Act, the U.S. Department of Agriculture, Medicaid, Oregon Project Independence, Lane County's Human Services Program, participants' donations for meals, and community fundraising. Each year, the Meals Program actively solicits charitable private donations to supplement public sources of funds for these services. Some fundraising is done in conjunction with Food for Lane County, other fundraising is done by the Senior Meals Program directly.

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

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

Service Employees International Union (SEIU): One of two collective bargaining units in LCOG. SEIU Local 503 represents non-supervisory employees in the S&DS Division of LCOG in such employment matters as, but not limited to, the following: wages, hours, fringe benefits, vacation benefits, grievance procedures, terms, and other working conditions.

SNAP: See *Supplemental Nutrition Assistance Program*.

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

STIF: See *Statewide Transportation Improvement Fund*.

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

GLOSSARY, Continued

Supplemental Nutrition Assistance Program (SNAP): A federal program that provides nutrition benefits to supplement the food budget of needy families so they can purchase healthy food and move towards self-sufficiency.

Telecommunications Program: This program includes the Management, Planning, Operations, Projects, and Reserve. LCOG operates and maintains a regional telephone system consortium, providing basic and advanced telephone services to participating members.

Telly Award: Award honoring the best in TV and Cable, Digital and Streaming, and Non-Broadcast Productions. On average, the Telly Awards receives over 13,000 entries yearly from all 50 states and 5 continents.

Title III: The Older Americans Act (OAA), originally enacted in 1965, supports a range of home and community-based services, such as meals-on-wheels and other nutrition programs, in-home services, transportation, legal services, elder abuse prevention, and caregivers' support.

Title XIX: The federal Medicaid program, established in 1965 as Title XIX of the Social Security Act, which is administered by the states to provide funds to low-asset individuals and their service providers for health care services.

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

Transportation Coordination Program: S&DS contracts with Lane Transit District's RideSource program to provide eligibility assessments for para-transit riders. Para-transit is defined as an alternative mode of flexible passenger transportation that does not follow fixed routes or schedules. Additionally, RideSource has contracted with the Senior Connections program to provide transportation assessments and coordination for Medicaid recipients. These services are key components of the comprehensive human services transportation plan for Lane County.

Transportation Program: LCOG coordinates regional transportation planning as the designated Metropolitan Planning Organization (MPO) for the Eugene-Springfield metropolitan area. The MPO program is a cooperative planning effort with the cities of Eugene, Springfield and Coburg, Lane County, Lane Transit District, and the Oregon Department of Transportation. In addition to supporting the functions of the MPO and LaneACT, LCOG Transportation staff provides transportation analyses and planning for certain State highway corridors within Lane County under contracts with ODOT and provides transportation planning assistance and develops transportation system plans for municipalities under contracts with local jurisdictions.

Urban and Regional Planning Program: LCOG provides contract planning assistance to cities throughout the region as well as "overflow" and specialized planning services.

USDA: See *US Department of Agriculture*.

US Department of Agriculture: The U.S. federal executive department responsible for developing and executing federal laws related to farming, forestry and food. USDA provides leadership on food, agriculture, natural resources, rural development, nutrition, public policy and effective management.