
Lane Council of Governments
2009-2010

*Work Program
and Budget*

Adopted

June 2009

Board of Directors - 2009
Lane Council of Governments

<i>Name</i>		<i>Jurisdiction</i>
Faye Stewart		Lane County
Judy Volta		City of Coburg
Gary Williams		City of Cottage Grove
Bob Hooker		City of Creswell
(vacant)		City of Dunes City
Chris Pryor	Vice-Chair	City of Eugene
Phil Brubaker		City of Florence
Lance Stoddard		City of Junction City
Warren Weathers		City of Lowell
Don Hampton		City of Oakridge
Joe Pishioneri		City of Springfield
Darrell Carman		City of Veneta
Neil Friedman		City of Westfir
Jim Torrey		School District 4J
Al King		School District 19
Alan Laisure		School District 52
(vacant)		School District 68
Sherry Duerst-Higgins		Lane ESD
Tony McCown		Lane Community College
John Scott		Port of Siuslaw
Penny Jordan		EPUD
Rich Cunningham		EWEB
Bob Sneddon		Western Lane Amb. Dist.
Greg James	Chair	Willamalane Park Dist.
Steve Recca		Fern Ridge Library
Carol Campbell		Lane Library District
Mike Dubick		Lane Transit District
Wayne Helikson		River Road Park and Recreation Dist.
(vacant)		Siuslaw Rural Fire Protection District No. 1

LCOG Executive Committee

Greg James	Chair	Willamalane Park Dist.
Chris Pryor	Vice-Chair	City of Eugene
Don Hampton		City of Oakridge
Phil Brubaker		City of Florence
Judy Volta		City of Coburg
Al King		School District 19
Faye Stewart		Lane County
Sherry Duerst-Higgins		Lane Education District

LCOG Budget Committee

Phil Brubaker	Jon Hiltbrand
Ric Ingham	Sherry Duerst-Higgins
Gary Williams	Dennis Shine

Table of Contents

Executive Director’s Budget Message	1-3
LCOG Organizational Chart	5
Fiscal Year 2009-2010 Budget Summary	9-14
Fiscal Year 2009-2010 Budget Resolution	9
Expenditure Charts	10
Revenue Chart.....	11
Budget Summary	12
General Fund.....	13
Special Revenue Fund	13
Governmental and Proprietary Fund.....	14
Fiscal Year 2009-2010 Work Program and Budget by Service Area	17-36
Board and Executive Management	17
Government Services	20
Senior & Disabled Services	26
Enterprise Funds	32
Administrative Services	34
Appendices.....	39-46
Fiduciary Fund	39
Agency Personal Services	40
Member Dues Schedule	41
Budget Glossary	42
Budget Notes.....	44

Executive Director's Budget Message

Members of the LCOG Budget Committee and Board of Directors:

I am pleased to present the proposed Work Program and Budget for the fiscal year that will begin July 1, 2009. The document, presented for policy-level consideration, represents management's best current assessment of the obligations and financial capability of the Lane Council of Governments for the year that lies ahead. To a greater extent than is usually the case at the beginning of a budget year, this proposal has been developed against a backdrop of unknown factors. The future direction of the global, national and regional economies is far from clear, and revenue elements of this proposed Budget have been based upon moderate to conservative estimates. While this proposal describes a fiscal contraction (13.5 percent) from the Revised Budget for fiscal year 2008-09, it is fundamentally a hold-the-line or maintenance-of-effort plan. The reductions from the budget of the year just ending are primarily attributed to a non-recurring spike in the FY 2008-09 Revised Budget, stemming primarily from the agency's finance and renovation of the Park Place Building in Eugene. In aggregate, this proposal reflects a reduction from the current year's Revised Budget of approximately 13.5 percent and a decrease of \$1,893,982, or approximately 6.4 percent from the agency's original FY 2008-09 Budget, adopted a year ago. But of course, the 2008-09 Revised Budget, to which this proposal is compared on the following pages, included the property renovation transactions noted above, hence creating the appearance of a more substantial cutback for the coming year. This proposal is constrained by many of the same economic uncertainties that are impacting other components of the public sector in Oregon. As in years past, the agency's financial plan will continue to evolve well into the new fiscal year. Nevertheless, I believe that this proposed Work Program and Budget—service areas and corresponding resources allocated to cost centers—constitutes a responsible initial action plan for fiscal year 2009-2010.

The pages that follow integrate narrative and numeric representations of the agency's fiscal and programmatic plan for the coming year. On page 9, the adopting resolution, to be acted upon by the LCOG Board of Directors on June 25, is displayed. Pages 10 to 14 show the overall budget, reflected as both a "Budget Summary" and disaggregated by Fund Type. Then, beginning on page 17, for each of LCOG's five major service areas, a narrative describing the work to be performed is followed by the budgetary detail for that service area. Staffing projections are shown, both at the service level and at the program level.

The numeric comparisons with the previous year are based upon the fiscal year 2008-09 Revised Budget, approved by the LCOG Board of Directors in April. That budget amendment increased the agency's total annual authorization by \$2.4 million. As can be seen most clearly on the Budget Summary on page 12, this proposal reverses that increase by \$4,304,393. Overall, balanced revenues and expenditures are shown at \$27,531,700. Because LCOG's work is grant- and contract-based, its budgets are dynamic, and drawing conclusions from comparisons over time can be tricky. But, for perspective, seven budget years back, the fiscal year 2002-03 Revised Budget stood at \$26,158,313—only 4.9 percent lower than this proposal.

Budget data are reflected by Fund Type on pages 13 and 14. There are three types of funds used within LCOG's accounting system. The first is the General Fund, which is based primarily upon the agency's member dues, interest earnings, and undesignated reserves. This fund might be thought

of as the organization's flexible resource. A second fund type is the Special Revenue Fund—79.3 percent of the total proposed budget. Here, all of the grant- and contract-supported work that LCOG does is captured. In reality a series of special accounts, the Special Revenue Fund provides little operational flexibility. Under the commitments that we have made to granting agencies and clients, LCOG must utilize Special Revenue Fund resources only for the purposes specified in the supporting grants and contracts. Finally, on page 14, the Governmental and Proprietary Fund, the third fund type, is shown. The resources and requirements reflected here are associated with the operation of agency-owned real estate and the business assistance loan program. These are referred to as enterprise activities.

Beginning on page 17, the same information is portrayed in yet another way—by Service Area with work program narrative included. In order, the service areas categorized are: Board of Directors & Executive Management, Government Services, Senior & Disabled Services, Enterprise Funds and Administrative Services. For each of these Service Areas, and hence for the budget as a whole, the revenue streams that support LCOG's activities and services are highly dependent upon factors beyond our control. Because this council of governments is financially dependent upon the funding priorities of the federal and state governments and expenditure decisions of our members, a true financial picture of the fiscal year requires time to come into focus. However, as in the past, LCOG will continue to adjust its administration of resources, as external decisions are made.

On December 11, 2008, the LCOG Board of Directors adopted 12 "Budget Assumptions" (see Budget Notes, page 44), which reinforce and augment standing objectives of the organization. Those assumptions have served as the philosophical basis for the development of this proposal. As with any "labor-intensive" organization, costs directly bearing upon personnel have a substantial impact upon the overall budget and, ultimately, upon the agency's ability to carry out its mission. Health insurance and retirement plan costs are substantial for all employers, including LCOG. However, our positive claims experience in recent years has yielded an expected premium cost increase for FY 2009-10 under 10 percent, lower than the industry standard. Also, the cost for LCOG's employer contribution for our staff's participation in the State Public Employees Retirement System (PERS) will remain constant from the year just ending. A 2.75 percent cost-of-living adjustment (COLA) to employee salaries as set forth in the Board's Budget Assumptions has been factored into this proposal. It should be noted, however, that, as with other public sector employers, present-day economic circumstances may well result in a re-visitation of the COLA issue by LCOG's two employee bargaining units. LCOG has always adjusted the size of its professional staff to match the levels of work that it has been asked to accomplish. This proposed Work Program and Budget anticipates a reduction to LCOG's staff of 0.33 FTE positions—0.18 percent. As proposed, the estimated professional staff complement will be 177.69 FTE in fiscal year 2009-10, as compared to 178.02 FTE anticipated in the Revised FY 2008-09 Budget.

Calling attention to the Work Program and Budget description of activities and resource allocation by service area, beginning on page 17, it is noteworthy that the most significant reductions from the FY2008-09 Revised Budget are attributed to the renovation and related financing for the Park Place Building in the year just ending. Beyond the property-related changes reflected in the Enterprise Fund, a substantial reduction in Undesignated Reserves (revenue) in the Board & Executive

Management service area is attributable to the same building renovation effort in FY 2008-09. The reduced budget numbers in the Government Services area is attributable to the now-completed major contract work in the Geographic Information System.

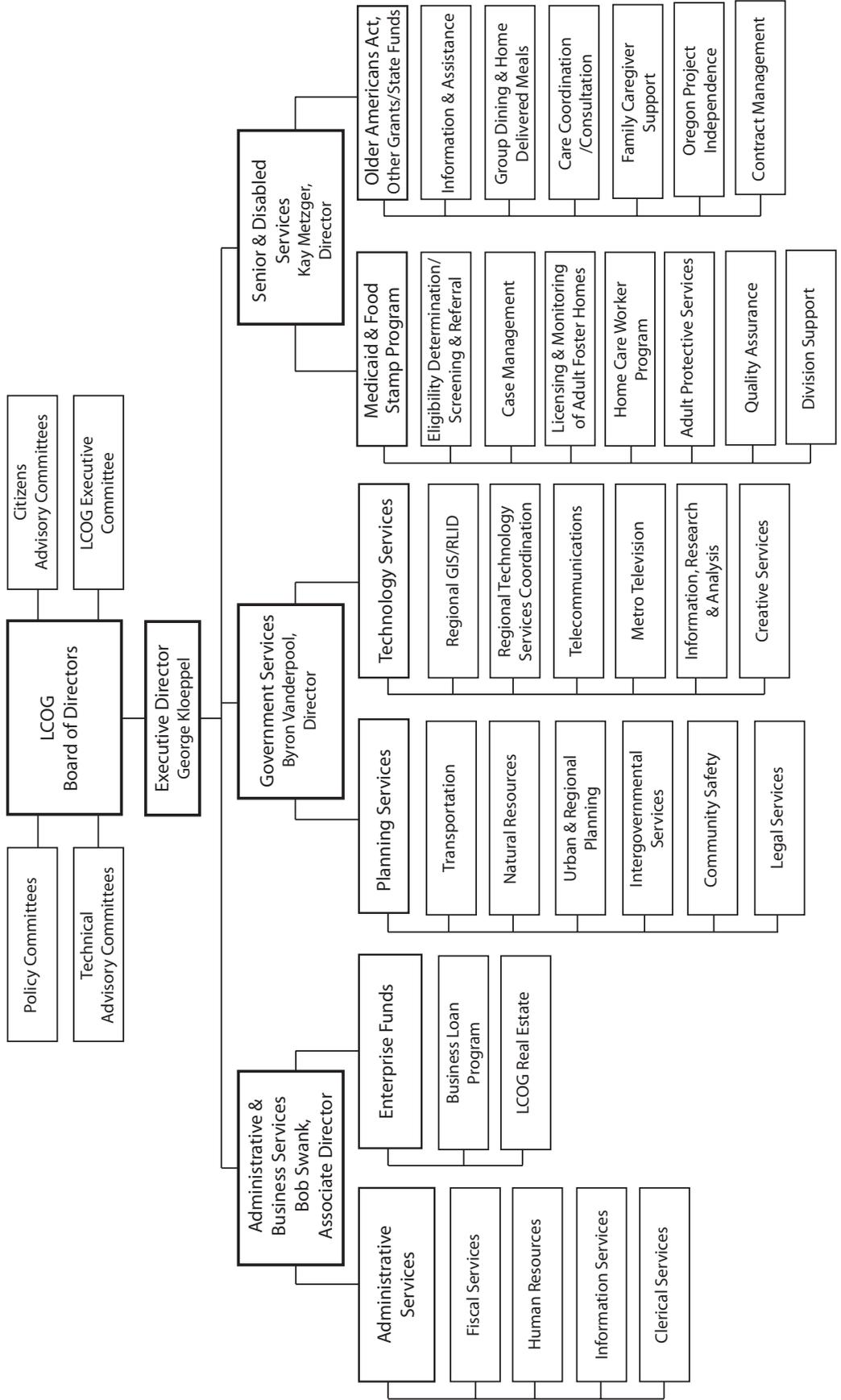
This agency's work and fiscal capability are largely based on contracts and grants which emerge over time. As a result, there is always greater variability in LCOG's budgeting process than may be present for local government units that rely upon a tax base for their support. Although somewhat based upon my unsubstantiated optimism that the economy will improve, I believe that a good and productive year can be anticipated in FY 2009-10. At the same time, we must establish the budget for the year in a responsible and conservative fashion. For all of the agency's work groups and divisions, resources will be limited to support important and demanding work. Nowhere within the agency is this truer than in the Senior & Disabled Services Division where so much hangs on the decisions of the State Legislature. As in years past, however, the Lane Council of Governments will remain a well-managed, high-quality organization that is fiscally solvent.

I believe that this Work Program and Budget sets a responsible course for the organization. When approved by the Budget Committee and the Board of Directors, it will direct and empower the staff to address important programs and services. With the help and support of the Board of Directors, the Executive Committee and our member agencies, LCOG's management and staff will continue to accomplish the agency's mission. I commend this document to you for review and consideration.

Respectfully submitted,



George Kloeppe
Executive Director



Lane Council of Governments
2009-2010
Budget Summary

RESOLUTION 2009-2

Adopting the FY 2009-2010 Budget

WHEREAS, it is necessary for the Lane Council of Governments, hereinafter called LCOG, to adopt a revenue and expenditure Budget for fiscal year 2009-2010, and

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

WHEREAS, it has also been determined by the Budget Committee and Executive Director that certain revenues can be expected to accrue to LCOG in fiscal year 2009-2010,

NOW, THEREFORE, BE IT RESOLVED:

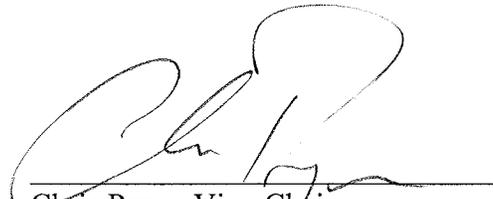
1. That the LCOG Board of Directors hereby adopts the attached Budget for fiscal year 2009-2010, and
2. That the following amounts are hereby appropriated for the purposes specified for the fiscal year beginning July 1, 2009:

<i>Personal Services</i>	<i>\$14,266,291</i>
<i>Materials and Services</i>	<i>4,370,728</i>
<i>Services by Other Organizations</i>	<i>2,311,348</i>
<i>Capital Outlay</i>	<i>81,274</i>
<i>Reserves--Undesignated</i>	<i>385,447</i>
<i>Reserves--Designated</i>	<i>4,972,173</i>
<i>Debt Service</i>	<i><u>1,144,439</u></i>
<i>Total Appropriation</i>	<i>\$27,531,700</i>

PASSED AND APPROVED THIS 25th DAY OF JUNE, 2009, BY THE BOARD OF DIRECTORS OF THE LANE COUNCIL OF GOVERNMENTS.

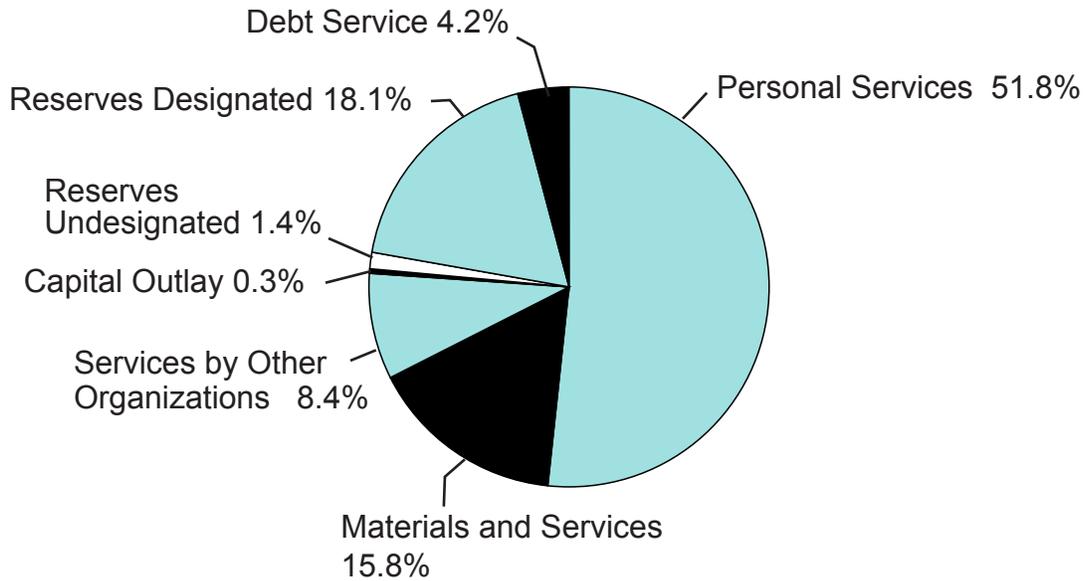
ATTEST:


George Kloepfel
Executive Director
Lane Council of Governments

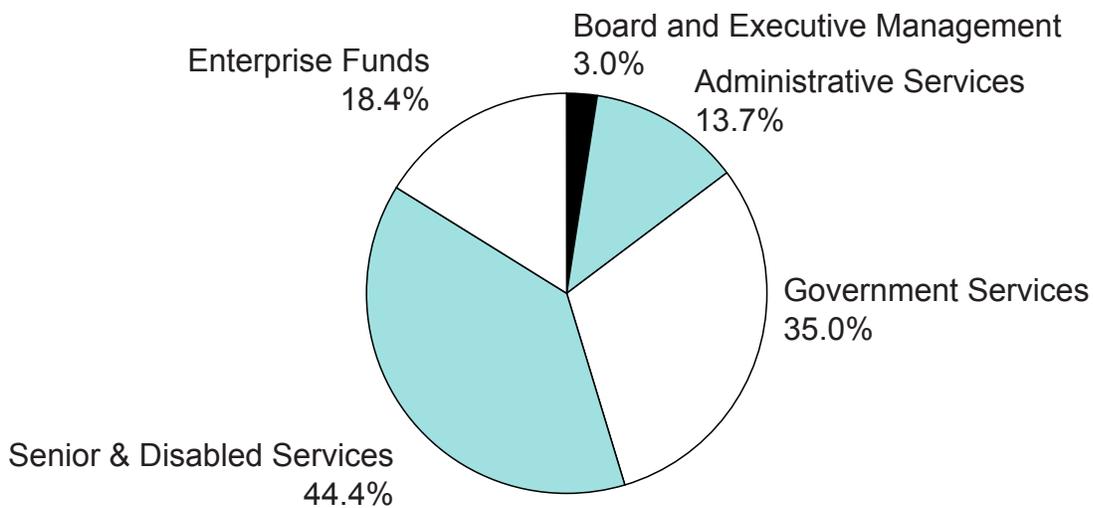

Chris Pryor, Vice-Chair
Lane Council of Governments
Board of Directors

**Lane Council of Governments
2009-2010 Budget**

Requirements by Type

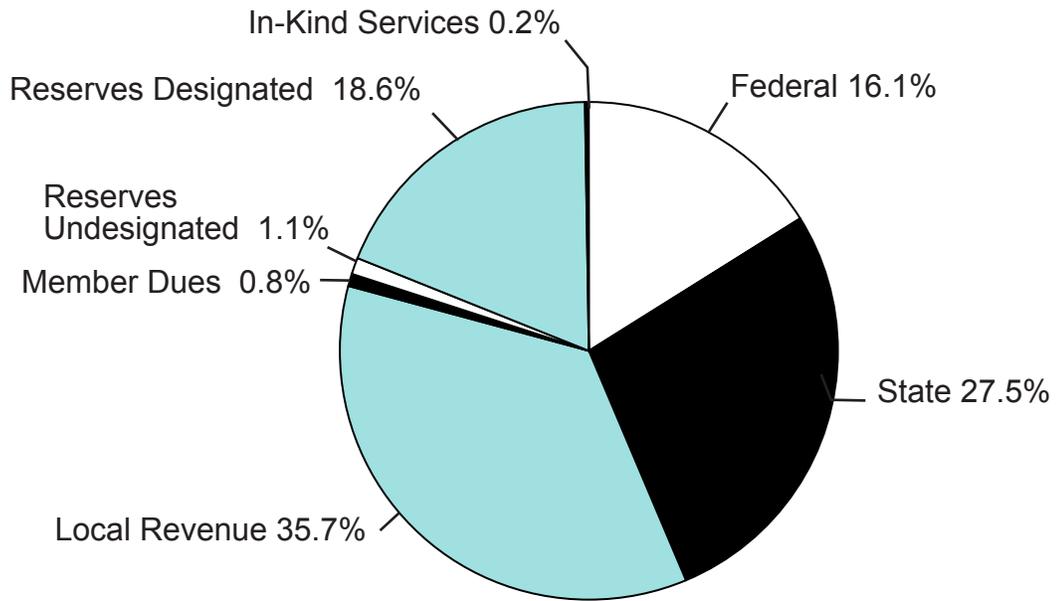


Requirements by Service



**Lane Council of Governments
2009-2010 Budget**

Revenues by Source



**Lane Council of Governments
2009-2010 Budget**

BUDGET SUMMARY

	ADOPTED 2008-09	PROPOSED 2009-10	APPROVED 2009-10	ADOPTED 2009-10	DIFFERENCE
<u>TOTAL RESOURCES</u>	31,836,093	27,531,700	27,531,700	27,531,700	-4,304,393
FEDERAL	5,315,605	4,429,209	4,429,209	4,429,209	-886,396
STATE	7,969,382	7,571,703	7,571,703	7,571,703	-397,679
LOCAL REVENUE	11,465,640	9,823,252	9,823,252	9,823,252	-1,642,388
IN-KIND SERVICES	58,107	53,459	53,459	53,459	-4,648
MEMBER DUES	227,762	230,585	230,585	230,585	2,823
RESERVES-UNDESIGNATED	993,127	289,771	289,771	289,771	-703,356
RESERVES-DESIGNATED	5,806,470	5,133,721	5,133,721	5,133,721	-672,749
<u>TOTAL REQUIREMENTS</u>	31,836,093	27,531,700	27,531,700	27,531,700	-4,304,393
BY EXPENSE TYPE					
PERSONAL SERVICES	13,677,483	14,266,291	14,266,291	14,266,291	588,808
MATERIALS & SERVICES	6,568,780	4,370,728	4,370,728	4,370,728	-2,198,052
SERVICES BY OTHER ORGANIZATIONS	2,615,263	2,311,348	2,311,348	2,311,348	-303,915
CAPITAL OUTLAY	1,970,000	81,274	81,274	81,274	-1,888,726
RESERVES-UNDESIGNATED	312,030	385,447	385,447	385,447	73,417
RESERVES-DESIGNATED	5,660,119	4,972,173	4,972,173	4,972,173	-687,946
DEBT SERVICE	1,032,418	1,144,439	1,144,439	1,144,439	112,021
BY SERVICE					
BOARD AND EXECUTIVE MGMT	1,490,836	816,919	816,919	816,919	-673,917
GOVERNMENT SERVICES	11,736,582	9,636,839	9,636,839	9,636,839	-2,099,743
SENIOR & DISABLED SVCS	12,496,345	12,217,324	12,217,324	12,217,324	-279,021
ENTERPRISE FUNDS	7,078,643	5,058,287	5,058,287	5,058,287	-2,020,356
ADMINISTRATIVE SERVICES	3,585,736	3,776,156	3,776,156	3,776,156	190,420

Lane Council of Governments 2009-2010 Budget

BY FUND TYPE

	ADOPTED 2008-09	PROPOSED 2009-10	APPROVED 2009-10	ADOPTED 2009-10	DIFFERENCE
<u>GENERAL FUND</u>					
<u>RESOURCES</u>	1,490,836	816,919	816,919	816,919	-673,917
STATE	0	0	0	0	0
LOCAL REVENUE	234,688	260,993	260,993	260,993	26,305
MEMBER DUES	227,762	230,585	230,585	230,585	2,823
RESERVES-UNDESIGNATED	993,127	289,771	289,771	289,771	-703,356
TRANSFERS	35,259	35,570	35,570	35,570	311
<u>REQUIREMENTS</u>	1,490,836	816,919	816,919	816,919	-673,917
PERSONAL SERVICES	128,259	132,086	132,086	132,086	3,827
INDIRECT CHARGES	96,492	83,787	83,787	83,787	-12,705
MATERIALS & SERVICES	26,500	26,500	26,500	26,500	0
CAPITAL OUTLAY	0	30,000	30,000	30,000	30,000
RESERVES-UNDESIGNATED	312,030	385,447	385,447	385,447	73,417
DEBT SERVICE					0
TRANSFERS	927,555	159,099	159,099	159,099	-768,456
<u>SPECIAL REVENUE FUND</u>					
<u>RESOURCES</u>	24,229,427	21,851,163	21,851,163	21,851,163	-2,378,264
FEDERAL	5,315,605	4,399,209	4,399,209	4,399,209	-916,396
STATE	7,969,382	7,571,703	7,571,703	7,571,703	-397,679
LOCAL REVENUE	7,555,643	6,878,205	6,878,205	6,878,205	-677,438
IN-KIND SERVICES	58,107	53,459	53,459	53,459	-4,648
RESERVES-UNDESIGNATED	0	0	0	0	0
RESERVES-DESIGNATED	3,180,988	2,872,340	2,872,340	2,872,340	-308,648
TRANSFERS	149,702	76,247	76,247	76,247	-73,455
<u>REQUIREMENTS</u>	24,229,427	21,851,163	21,851,163	21,851,163	-2,378,264
PERSONAL SERVICES	11,207,847	11,726,216	11,726,216	11,726,216	518,369
INDIRECT CHARGES	3,333,400	3,530,875	3,530,875	3,530,875	197,475
MATERIALS & SERVICES	4,278,920	1,883,528	1,883,528	1,883,528	-2,395,392
SERVICES BY OTHER ORGANIZATIONS	2,215,263	1,911,348	1,911,348	1,911,348	-303,915
CAPITAL OUTLAY	60,000	51,274	51,274	51,274	-8,726
RESERVES-UNDESIGNATED	0	0	0	0	0
RESERVES-DESIGNATED	3,098,738	2,734,922	2,734,922	2,734,922	-363,816
TRANSFERS	35,259	13,000	13,000	13,000	-22,259

**Lane Council of Governments
2009-2010 Budget**

BY FUND TYPE

	ADOPTED 2008-09	PROPOSED 2009-10	APPROVED 2009-10	ADOPTED 2009-10	DIFFERENCE
<u>GOVERNMENTAL AND PROPRIETARY FUND</u>					
<u>RESOURCES</u>	7,078,643	5,058,287	5,058,287	5,058,287	-2,020,356
FEDERAL	0	30,000	30,000	30,000	30,000
STATE	0	0	0	0	0
LOCAL REVENUE	3,674,910	2,684,054	2,684,054	2,684,054	-990,856
RESERVES-DESIGNATED	2,625,482	2,261,381	2,261,381	2,261,381	-364,101
TRANSFERS	778,251	82,852	82,852	82,852	-695,399
<u>REQUIREMENTS</u>	7,078,643	5,058,287	5,058,287	5,058,287	-2,020,356
PERSONAL SERVICES	299,931	301,331	301,331	301,331	1,400
INDIRECT CHARGES	155,843	161,488	161,488	161,488	5,645
MATERIALS & SERVICES	719,070	791,208	791,208	791,208	72,138
SERVICES BY OTHER ORG.	400,000	400,000	400,000	400,000	0
CAPITAL OUTLAY	1,910,000	0	0	0	-1,910,000
RESERVES-DESIGNATED	2,561,381	2,237,251	2,237,251	2,237,251	-324,130
DEBT SERVICE	1,032,418	1,144,439	1,144,439	1,144,439	112,021
TRANSFERS	0	22,570	22,570	22,570	22,570

Lane Council of Governments
2009-2010
Work Program

Lane Council of Governments

Fiscal Year 2009-2010 Work Program

The Lane Council of Governments is dedicated to serving the public interest and enhancing the quality of life for the citizens of Lane County. It provides and facilitates efficient and effective government services through cooperative planning, program development, analysis, and service delivery. Policy direction is provided to the work of the agency by a 27-member Board of Directors.

I. Board of Directors and Executive Management

Total Division Budget: \$816,919 (\$2,032,018 in FY 09)
Salary and Benefit Allocation: \$132,086 (\$128,259 in FY 09)
FTE: .75 (.77 in FY 09)

(See Page 19 for Budget Detail)

Providing, in consultation with member jurisdictions, organizational support, professional counsel and policy recommendations to the Lane Council of Governments' Board of Directors, Executive Committee, Budget Committee, and related policy-level bodies; preparing and presenting for Committee and Board consideration periodic progress reports and a proposed annual Work Program and Budget; and providing agency-wide budgetary and personnel management and direction toward the completion of approved Work Program tasks. Financing for the tasks described in this section is provided through the agency's General Fund, which is supported in part by the dues paid by member agencies. Support provided to the Southern Willamette Services Corporation is funded through a contract with the corporation.

I A Agency Administration

Program Budget: \$816,919
Salary and Benefit Allocation: \$132,086
FTE: .75

General Administration

Executive support to the internal flow of agency projects and activities includes the maintenance of communications and the provision of appropriate facilities and equipment; the initiation and refinement of new services; and coordination with state-wide, multi-state, and national associations of similar organizations. In addition, the maintenance of General Fund reserves and the acquisition of some capital equipment are reflected in the budget for this program activity.

Public Information

Recognizing that much of LCOG's work is interactive with the broad community, staff members gather, analyze, and disburse information; facilitate the participation of interested persons in agency activities; and communicate policy positions and information to local, state, and federal decision makers. Examples of activities in this area include the issuance of news releases, the publication of

reports and a newsletter; the provision of support to the conduct of public meetings, hearings, and forums; the maintenance of LCOG and related websites, and the delivery of public presentations related to the agency's services and programs.

Board of Directors and Executive Committee Support

Staff members provide information, recommendations, and other support services to the Executive Committee, Budget Committee, and the LCOG Board of Directors; meetings of these policy groups are facilitated.

Facilities Management

Staff provides property management for LCOG leased real estate.

- Wells Fargo Building
- Cottage Grove S&DS office
- Florence S&DS office
- Central Kitchen

I B Member Services

Program Budget: \$20,000

Salary and Benefit Allocation: \$0

FTE: 0.0

Unfunded member services

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

Lane Council of Governments 2009-2010 Budget

BY SERVICE

I. BOARD OF DIRECTORS AND EXECUTIVE MANAGEMENT

	ADOPTED 2008-09		PROPOSED 2009-10	APPROVED 2009-10	ADOPTED 2009-10	DIFFERENCE		
RESOURCES		1,468,577	816,919	816,919	816,919	-651,658		
FEDERAL		0	0	0	0	0		
STATE		0	0	0	0	0		
LOCAL REVENUE		234,688	260,993	260,993	260,993	26,305		
MEMBER DUES		227,762	230,585	230,585	230,585	2,823		
RESERVES-UNDESIGNATED		993,127	289,771	289,771	289,771	-703,356		
RESERVES-DESIGNATED		0	0	0	0	0		
TRANSFERS		13,000	35,570	35,570	35,570	22,570		
REQUIREMENTS		1,468,577	816,919	816,919	816,919	-651,658		
	RANGE	FTE	FTE					
PERSONAL SERVICES		0.77	128,259	0.75	132,086	132,086	132,086	3,827
EXECUTIVE DIRECTOR		0.77	128,259	0.75	132,086	132,086	132,086	3,827
INDIRECT CHARGES			96,492		83,787	83,787	83,787	-12,705
MATERIALS & SERVICES			26,500		26,500	26,500	26,500	0
BOARD TRAVEL			5,000		5,000	5,000	5,000	0
CONTRACT SERVICES			2,000		2,000	2,000	2,000	0
LOAN COSTS			0		0	0	0	0
MEETING SUPPORT			3,500		3,500	3,500	3,500	0
MISCELLANEOUS			10,000		10,000	10,000	10,000	0
TRAVEL			6,000		6,000	6,000	6,000	0
CAPITAL OUTLAY			0		30,000	30,000	30,000	30,000
CAPITAL EXPENSE			0		30,000	30,000	30,000	30,000
RESERVES-UNDESIGNATED			289,771		385,447	385,447	385,447	95,676
RESERVES-DESIGNATED			0		0	0	0	0
DEBT SERVICE			0		0	0	0	0
DEBT PRINCIPAL			0		0	0	0	0
DEBT INTEREST			0		0	0	0	0
TRANSFERS			927,555		159,099	159,099	159,099	-768,456
GOVERNMENT SERVICES			149,304		31,684	31,684	31,684	-117,620
SENIOR AND DISABLED SERVICE			0		44,563	44,563	44,563	44,563
ENTERPRISE FUNDS			778,251		82,852	82,852	82,852	-695,399

II. Government Services

Total Division Budget: \$9,636,839 (\$9,766,912 in FY 09)
Salary and Benefit Allocation: \$3,754,410 (\$3,558,026 in FY 09)
FTE: 38.16 (36.74 in FY 09)

(See Page 25 for Budget Detail)

Staff provides cost-effective Planning and Technology Services to the member agencies of LCOG, other government agencies, and the public. These services are primarily funded through intergovernmental agreements, contracts, and federal- and state-funded grants and programs.

PLANNING SERVICES

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

II A Community Safety

Program Budget: \$301,616
Salary and Benefit Allocation: \$139,835
FTE: 1.23

LCOG's Community Safety program provides analytical and staff support to the Public Safety Coordinating Council (PSCC) through a contract with Lane County. Community Safety staff also work with partners to develop and write grant applications and leverage other resources. LCOG provides staff support and coordination to Lane County 9-1-1 service providers and administers the 9-1-1 Emergency Communications Account. LCOG staff have developed computer mapping tools and the Master Street Address Guide (MSAG) to support 9-1-1 call routing and computer-aided dispatch of emergency service providers throughout Lane County. LCOG also provides management and staff support to the Community Emergency Notification System (CENS) used to alert Lane County Residents to hazardous situations in their areas.

II B Transportation and Public Infrastructure

Program Budget: \$1,129,945
Salary and Benefit Allocation: \$695,310
FTE: 7.31

LCOG is the designated Metropolitan Planning Organization for transportation planning in the Eugene-Springfield metropolitan area. In 2002, the Central Lane Metropolitan Area was declared a Transportation Management Area (TMA) as the metro area's population exceeded 200,000. The City of Coburg joined the Cities of Eugene and Springfield in the Census Bureau's designated Urbanized Area. The program is funded by the federal government (Federal Highway Administration-FHWA and Federal Transit Administration-FTA) and the Oregon Department of Transportation and involves a cooperative planning effort with the cities of Eugene, Springfield and Coburg, Lane County, Lane Transit District, and the State of Oregon. The program coordinates a comprehensive

transportation plan and produces a Transportation Improvement Program, among other responsibilities. In 2003, the LCOG Board delegated responsibility for carrying out the duties of the MPO to the Metropolitan Policy Committee. In 2004, the MPC appointed a twelve-member Citizens Advisory Committee to improve citizen involvement in the transportation planning process. Work activities for the MPO are carried out by the Metropolitan Policy Committee and the staff-level Transportation Planning Committee. State grants are used to analyze transportation and growth management issues in the metro area.

Under contracts with the State of Oregon Department of Transportation, LCOG performs transportation analyses and planning for certain State highway corridors that lie within Lane County.

Under contracts with individual municipalities or through State grants, LCOG performs transportation-related planning work and prepares transportation system plans for the consideration of municipal policy bodies.

A variety of projects that provide infrastructure finance-related analyses to local governments will be conducted. Updates or development of system development charges will be completed in Coburg, Junction City and other cities. Work will continue for Eugene and Springfield.

II C Urban and Regional Planning

Program Budget: \$1,273,314

Salary and Benefit Allocation: \$754,286

FTE: 6.49

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

In September 2008, LCOG will again sponsor the Oregon Planning Institute, a conference for Oregon planners. The conference concentrates on providing practical skills to chief executives and their planning staffs.

Metropolitan and Regional Planning

LCOG provides coordination and direct planning assistance to the cities of Eugene and Springfield and to Lane County. Funded through an annual agreement among the participating jurisdictions, other local governments, and state grants, the principal products relate to the Eugene Springfield Metropolitan Area General Plan (Metro Plan).

Contract Services

In addition to metropolitan area land use planning, LCOG provides contract planning assistance to the cities of Creswell, Coburg, Dunes City, Lowell, Oakridge, and Westfir. LCOG also provides “overflow” and specialized planning services to all twelve cities and Lane County.

Economic Development

LCOG coordinates and provides staff support to the activities of the Lane Economic Committee, which represents both public and private sectors and the geographic regions of Lane County. The program is supported by LCOG dues, state contracts (OECD), federal funds (EDA), and others. Staff manages Lane County's portion of the four-county Cascades West Economic Development District, which also includes Linn, Benton, and Lincoln counties. LCOG works jointly with Cascades West COG in Albany in the development of periodic updates of the Comprehensive Economic Development Strategy, strategic planning, and special project development in Lane County cities with special emphasis on small communities. Staff provides coordination and an information resource for other economic development efforts in Lane County, including the State's Regional/Rural Investment programs and the cooperative Federal-State Needs and Issues Inventory Process for rural and urban community and economic development projects.

Natural Resources Planning

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

Significant metropolitan area projects include the continued implementation of the City of Eugene's Comprehensive Stormwater Management Program and service as Wetland Manager for the West Eugene Wetland area, and new efforts in parks planning and wetlands education. It is anticipated that some work will be performed for Springfield and other cities.

LCOG is providing assistance under grants from the Oregon Department of Environmental Quality (DEQ) in the areas of groundwater protection and non-point source pollution mitigation.

II E Development Services

Program Budget: \$41,795

Salary and Benefit Allocation: \$33,910

FTE: .37

Staff seeks and develops new resource opportunities for LCOG and member agencies. Grant identification, writing and submission are the primary activities.

II F Legal Services

Program Budget: \$102,500

Salary and Benefit Allocation: \$65,826

FTE: .56

LCOG provides land use planners/attorneys who serve as hearings officials for land use and other quasi-judicial issues. Lane County, the Eugene Public Works Department, the City of Springfield, and the Lane Regional Air Pollution Authority (LRAPA) contract for this service, as do a number of smaller cities. The service is tailored for the needs of each jurisdiction.

LCOG provides city attorney services to the Cities of Coburg and Canyonville.

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

TECHNOLOGY SERVICES

The region recognizes efficiency and cost savings through sharing the planning and operation of a number of technology services. LCOG staff provides services that range from coordination to analysis to daily operation. The services include information services, geographic information services, telecommunications, and the operation of a Governmental channel for the metropolitan cable television system. These services are funded through intergovernmental agreements with the governments using each service.

II G Telecommunications

Program Budget: \$4,216,806

Salary and Benefit Allocation: \$344,898

FTE: 3.89

LCOG has contracted with eight local governments to provide telecommunications systems management and services for the shared telephone system. This program now includes the development and coordination of a local and wide area fiber optic system for data communications. Shared management through LCOG improves compatibility and minimizes overall telecommunications costs for participating agencies.

II H Metro Television

Program Budget: \$330,792

Salary and Benefit Allocation: \$236,790

FTE: 2.48

LCOG has contracted with Lane County and the cities of Eugene and Springfield to provide staff services necessary to operate the Governmental channel of the metropolitan cable system and coordinate the Public and Educational channels. Metro Television also provides special programming, training and public service video services to member agencies.

II I Regional Land Information Database Services/GIS

Program Budget: \$826,253

Salary and Benefit Allocation: \$505,847

FTE: 5.18

LCOG has coordinated and maintained the regional geographic information system for over 35 years. This county-wide project, through which a comprehensive computerized geographic information system is developed and maintained, is partially funded through an annual Cooperative Project Agreement among the cities of Eugene and Springfield, Lane County, LCOG and the Eugene Water & Electric Board. The RLID system supports an extensive integrated database of shared land records information created by local governments and tools for analyzing, mapping, and reporting the

information. In addition, LCOG develops and maintains GIS information to support the AIRS Computer Aided Dispatch System (CAD), providing emergency service dispatchers with vital address, routing, and jurisdictional boundaries information for emergency response.

II J Regional Technology Services Coordination

Program Budget: \$295,190

Salary and Benefit Allocation: \$162,658

FTE: 1.2

LCOG provides strategic planning and coordination services for four regional information services. The services include the Regional Information System (RIS), a multi-jurisdictional computing consortium; the RLID/GIS system; the regional telecommunications system; and the Area Information Records System (AIRS), the regional public safety information consortium.

II K Information, Research and Analysis

Program Budget: \$531,028

Salary and Benefit Allocation: \$357,320

FTE: 4.35

LCOG staff provides specialized technical and research services. Contracts for services are negotiated for specific products, which range from computer programming and data development to economic and demographic analyses and reporting.

An important work task for the next several years will be working with the US Census Bureau in preparation for the 2010 census.

Staff also provides direct geographic information systems (GIS) services under contract, including standard and custom mapping and reporting, custom database and applications development, geographic analysis, modeling, technical assistance, training, and project support for LCOG's partners and member agencies.

II L Creative Services

Program Budget: \$318,334

Salary and Benefit Allocation: \$298,275

FTE: 2.36

Creative Services produces a variety of high-quality documents and presentations. The staff designs, edits, prints, and assembles documents and prepares reproducible graphics, slides, charts, illustrations, newsletters, internet sites, and presentations for LCOG and other agencies. Close coordination of the Creative Services and Planning staffs provide the opportunity for advanced visioning, design and presentation of planning projects in downtown revitalization, natural resources and transportation.

Lane Council of Governments 2009-2010 Budget

BY SERVICE

II. GOVERNMENT SERVICES			ADOPTED 2008-09		PROPOSED 2009-10	APPROVED 2009-10	ADOPTED 2009-10	DIFFERENCE
RESOURCES			11,736,582		9,636,839	9,636,839	9,636,839	-2,099,743
FEDERAL			2,260,743		1,411,771	1,411,771	1,411,771	-848,972
STATE			433,470		146,781	146,781	146,781	-286,689
LOCAL REVENUE			6,389,541		5,736,466	5,736,466	5,736,466	-653,075
IN-KIND SERVICES			0		0	0	0	0
RESERVES-DESIGNATED			2,499,626		2,307,137	2,307,137	2,307,137	-192,489
TRANSFERS			153,202		34,684	34,684	34,684	-118,518
REQUIREMENTS			11,736,582		9,636,839	9,454,906	9,454,906	-2,099,743
	RANGE	FTE		FTE				
PERSONAL SERVICES		37.09	3,530,819	38.16	3,754,410	3,754,410	3,754,410	223,591
DIRECTOR--PS	37	0.72	102,873	0.72	106,491	106,491	106,491	3,618
PROGRAM MANAGER	31	4.85	614,473	5.02	618,844	618,844	618,844	4,371
PRINCIPAL	28	4.81	551,591	5.62	620,486	620,486	620,486	68,895
SENIOR/MANAGER	25	9.50	969,779	9.22	983,056	983,056	983,056	13,277
ASSOCIATE	21	5.40	456,701	5.58	477,636	477,636	477,636	20,935
ASSISTANT	17	5.30	356,967	5.00	365,833	365,833	365,833	8,866
PROGRAM ANALYST	14	5.00	346,895	5.00	374,789	374,789	374,789	27,894
ADMINISTRATIVE ASST	8	0.51	42,950	0.50	45,617	45,617	45,617	2,667
OTHER		1.00	88,590	1.50	161,658	161,658	161,658	73,068
INDIRECT CHARGES			1,543,933		1,683,711	1,683,711	1,683,711	139,778
MATERIALS & SERVICES			2,787,395		431,791	431,791	431,791	-2,355,604
ADVERTISING			18,850		18,450	18,450	18,450	-400
COMPUTER SUPPLIES			43,000		43,000	43,000	43,000	0
CONFERENCE EXPENSE			5,600		10,000	10,000	10,000	4,400
CONTRACT SERVICES			2,550,292		197,070	197,070	197,070	-2,353,222
LEGAL			8,500		9,000	9,000	9,000	500
MEMBERSHIPS			200		1,700	1,700	1,700	1,500
MISCELLANEOUS			20,018		21,879	21,879	21,879	1,861
POSTAGE			6,464		8,566	8,566	8,566	2,102
PRODUCTION			28,141		16,289	16,289	16,289	-11,852
RENT			9,560		9,560	9,560	9,560	0
RIS USE			11,700		10,321	10,321	10,321	-1,379
SOFTWARE SUPPORT			12,100		12,100	12,100	12,100	0
TAPE SALES EXPENSE			200		200	200	200	0
TELEPHONE			3,150		3,150	3,150	3,150	0
TRAVEL			69,620		70,506	70,506	70,506	886
SERVICES BY OTHER ORGANIZATIONS			1,377,829		1,379,954	1,379,954	1,379,954	2,125
TELEPHONE OPERATIONS			1,377,829		1,379,954	1,379,954	1,379,954	2,125
CAPITAL OUTLAY			50,000		36,274	36,274	36,274	-13,726
RESERVES-DESIGNATED			2,424,347		2,350,699	2,168,766	2,168,766	-73,648
TRANSFERS			22,259		0	0	0	-22,259
GENERAL FUND			22,259		0	0	0	-22,259

III. Senior & Disabled Services

Total Division Budget: \$12,217,324 (\$11,935,797 in FY 09)
Salary and Benefit Allocation: \$7,971,806 (\$7,461,531 in FY 09)
FTE: 114.83 (111.90 in FY 09)

(See Pages 30-31 for Budget Detail)

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

III A Medicaid and Food Stamps

Program Budget: \$8,615,940
Salary and Benefit Allocation: \$6,769,892
FTE: 93.84

Under contract to the Oregon's Department of Human Services, LCOG administers the State's long-term care, medical assistance / food stamp programs, and protective services for older persons (65+) and adults with disabilities (18-64 years) in Lane County. Additionally, S&DS licenses and monitors adult foster homes that serve seniors and people with physical disabilities in Lane County. Customers are served out of three offices located in Eugene, Cottage Grove, and Florence.

Eligibility Determination / Screening & Referral

Each month, S&DS staff receive more than 460 inquiries about Medicaid and/or Food Stamps. Most requests are received via telephone. S&DS staff knowledgeable about the Medicaid and Food Stamp programs determines the most appropriate program for the individual, and make referrals to other community resources that may be of help to the inquirer. Additionally, S&DS staff does the annual re-certifications for each program as required. S&DS staff determines eligibility for such programs as the Oregon Health Plan, reimbursement of one's Medicare premium, and Food Stamps via the Oregon Trail (Electronic Benefit Transfer) card. These services are supported by federal and State sources.

Case Management

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

Licensing and Monitoring of Adult Foster Homes

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

Home Care Worker Program

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

Adult Protective Services

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

Quality Assurance

S&DS staff carefully evaluates the delivery of the Medicaid and Food Stamp programs for accuracy of benefit calculation, efficiency, and quality customer service. Quality assurance activities include regular auditing of case files, receipt of consumer input, and process review.

Division Support

Program operations are effectively managed through administrative assistance such as front desk and phone reception, receipting, issuance of the Oregon Trail Card, processing of mail, and other support activities.

III B Older Americans Act, Other Grants and State Funding

Program Budget: \$4,065,623

Salary and Benefit Allocation: \$1,201,914

FTE: 19.79

Information and Assistance

LCOG's Senior Connections Program provides an access point in each community for seniors and their families in need of assistance. S&DS' Senior Connections offices are located in Eugene (for both Eugene and Springfield), Oakridge, Veneta, Junction City, Cottage Grove, Creswell, and Florence. Services may include: provision of information; guidance appropriate to an individual's needs and circumstances; and referral or direct linkage to specific resources. Information, consultation, and referral services are available to all older persons and their caregivers.

Group Dining and Home Delivered Meals

The Senior Meals Program provides publicly subsidized meals to persons 60 years and over and their spouses in community dining rooms, and delivers Meals on Wheels to homebound people age 60 and over as well as to disabled adults receiving either Oregon Project Independence or Medicaid-funded, in-home services. As circumstances dictate, the Program also provides meals on a private-pay basis to members of both populations. Both the Group Meals and Meals on Wheels components of the program provide nutritious meals which offer 1/3 of the RDA. Most program participants are

not charged for meals. These individuals are encouraged to donate to help cover the cost of each meal. Some recipients who are not eligible for the subsidized meal are charged for the full cost of service under a private pay program that operates in tandem to the publicly financed program.

The Group Meals component operates in 12 group dining facilities throughout the county. All meals are served at mid-day, with the number of serving days per site varying from a minimum of one per month to a maximum of five per week.

The Meals on Wheels component provides meals to persons who are homebound by reason of illness or disability. Most meals are delivered hot to recipients. Additional meal options include frozen meals (for those recipients with the equipment, knowledge, and stamina to make effective use of them) and *blizzard meals* (shelf-stable meals provided to clients for those days when weather conditions preclude delivery of a hot meal). S&DS contracts with the Lane County Chapter of the American Red Cross to deliver a portion of the meals within the Eugene/Springfield metropolitan area; LCOG's Meals on Wheels Program delivers all of the meals throughout the balance of the county. The number of publicly subsidized meals is capped at the number that can be funded with readily available funds, and a separate, parallel private pay Meals on Wheels program is available for those on the waiting list for publicly subsidized meals or who are not eligible for the subsidized meals. Each year, the Senior Meals Program actively solicits private donations to supplement public sources of funds for these services. This year, the funds needed from private donations will total approximately 20% of the S&DS Senior Meals Program operating budget. Some fund raising is done in conjunction with the American Red Cross; other fund raising is done by the Program directly. The Senior Meals Program is funded by a variety of sources, including the Older Americans Act, the U.S. Department of Agriculture, Medicaid, Lane County's Human Services Program, the United Way, participants' donations and fees, and community fundraising.

Care Coordination / Consultation

The LCOG Senior Connections Coordinators are available to offer case management services targeted to older individuals who are not eligible for Medicaid or Oregon Project Independence (OPI) services, but who need help due to health, functional, or situational problems that place them at risk of needing nursing home care within one year. Senior Connections staff also recruit, train, place, and support volunteers who provide direct in-home services such as housekeeping, grocery shopping, running errands, money management, meal preparation, and transportation. Because public revenue is not adequate to meet the needs of Lane County seniors, the Senior Connections Program will continue its effort to develop effective fund raising campaigns and special grants. Senior Connections services are supported by federal and local sources, including the Older Americans Act, the Low Income Energy Assistance Program, Lane County's Human Services Program and, the United Way of Lane County.

Family Caregiver Support

A special program through Senior Connections, the Family Caregiver Support Program provides assistance to unpaid family caregivers, including information and assistance, care consultation, respite care and caregiver training. LCOG contracts with several local agencies to deliver both in-home and day facility respite care.

Oregon Project Independence

Oregon Project Independence is a State-funded program directed towards helping people remain in their own home for as long as possible. The intent is to offer a lower cost alternative to publicly funded programs, delaying or preventing the need for public assistance such as Medicaid. Recipients currently include people over the age of 60 who need some assistance with daily activities, such as bathing, dressing or walking. In 2005 the Oregon State Legislature approved expanding the services to people between the ages of 18 – 64 with a physical disability. However, due to lack of statewide funding, the program expansion has not yet been implemented.

Contract Management

The delivery of a comprehensive and coordinated array of services requires diverse skills and expertise. To create a quality system of care, LCOG Senior & Disabled Services contracts with over ten local agencies to provide services such as senior law, meals and meal delivery, money management, volunteer recruitment, respite care, support groups, family caregiver training, and in-home care.

**Lane Council of Governments
2009-2010 Budget**

BY SERVICE

III. SENIOR & DISABLED SERVICES			ADOPTED 2008-09	PROPOSED 2009-10	APPROVED 2009-10	ADOPTED 2009-10	DIFFERENCE	
RESOURCES			12,496,345	12,217,324	12,217,324	12,217,324	-279,021	
			FEDERAL	3,054,862	2,987,438	2,987,438	2,987,438	-67,424
			STATE	7,535,912	7,424,922	7,424,922	7,424,922	-110,990
			LOCAL REVENUE	1,166,102	1,141,739	1,141,739	1,141,739	-24,363
			IN-KIND SERVICES	58,107	53,459	53,459	53,459	-4,648
			RESERVES-DESIGNATED	681,362	565,203	565,203	565,203	-116,159
			TRANSFERS	0	44,563	44,563	44,563	44,563
REQUIREMENTS			12,496,345	12,217,324	12,217,324	12,217,324	-279,021	
	RANGE	FTE		FTE				
PERSONAL SERVICES		116.48	7,677,028	114.83	7,971,806	7,971,806	7,971,806	294,778
DIRECTOR-S&DS	37	1.00	116,420	1.00	121,500	121,500	121,500	5,080
PROGRAM MANAGER	31	1.00	104,400	1.00	112,728	112,728	112,728	8,328
MANAGER	25	1.00	95,460	1.00	96,912	96,912	96,912	1,452
PROGRAM SUPERVISOR	22	9.00	744,648	9.00	786,408	786,408	786,408	41,760
SDS SPECIALIST	20	1.00	86,059	1.00	89,904	89,904	89,904	3,845
PREADMISSION SCREENER	18	2.00	163,020	2.00	161,856	161,856	161,856	-1,164
CASEMANAGER	13-16	46.90	3,039,844	46.00	3,267,475	3,267,475	3,267,475	227,631
HUMAN SERVICES SPECIALIST	8-10	35.00	2,096,806	34.30	2,265,889	2,265,889	2,265,889	169,083
ADMINISTRATIVE ASST III	5-6	13.50	650,878	13.50	779,808	779,808	779,808	128,930
SENIOR MEALS SITE COORD	.15	5.20	225,599	5.16	237,654	237,654	237,654	12,055
KITCHEN ASSISTANT		0.88	21,762	0.87	51,672	51,672	51,672	29,910
OTHER			332,132					-332,132
INDIRECT CHARGES			1,789,467		1,847,164	1,847,164	1,847,164	57,697
MATERIALS & SERVICES			1,491,525		1,451,737	1,451,737	1,451,737	-39,788
BUILDING AND GROUNDS			11,500		11,500	11,500	11,500	0
COMPUTER SUPPLIES			43,848		22,500	22,500	22,500	-21,348
CONFERENCE EXPENSE			4,000		0	0	0	-4,000
CONTRACT SERVICES			5,000		3,000	3,000	3,000	-2,000
EQUIPMENT MAINTENANCE			5,000		8,000	8,000	8,000	3,000
FROZEN MEALS			115,680		124,106	124,106	124,106	8,426
FUNDRAISING EXPENSE			50,948		44,731	44,731	44,731	-6,217
FURNITURE			17,654		10,000	10,000	10,000	-7,654
INSURANCE			1,000		1,000	1,000	1,000	0
LEGAL			3,000		3,000	3,000	3,000	0
MEALS			744,786		785,138	785,138	785,138	40,352
MEMBERSHIPS			29,100		28,500	28,500	28,500	-600
MISCELLANEOUS			18,807		12,727	12,727	12,727	-6,080
NUTRITION ADMINISTRATION			2,400		2,400	2,400	2,400	0
NUTRITION SUPPLIES			56,112		61,212	61,212	61,212	5,100

Lane Council of Governments 2009-2010 Budget

BY SERVICE

	ADOPTED 2008-09	PROPOSED 2009-10	APPROVED 2009-10	ADOPTED 2009-10	DIFFERENCE
III. SENIOR & DISABLED SERVICES (continued)					
MATERIALS & SERVICES (continued)					
OFFICE SUPPLIES	5,000	5,000	5,000	5,000	0
POSTAGE	27,000	27,000	27,000	27,000	0
PRODUCTION	25,500	15,500	15,500	15,500	-10,000
PROFESSIONAL TRAINING	5,000	5,000	5,000	5,000	0
RENT	30,600	30,012	30,012	30,012	-588
RENT-OTHER	91,704	40,704	40,704	40,704	-51,000
RIS-NETWORK	3,000	2,361	2,361	2,361	-639
SPACE COSTS	3,000	6,000	6,000	6,000	3,000
TELEPHONE	13,429	12,250	12,250	12,250	-1,179
TRAINING	2,100	2,100	2,100	2,100	0
TRAVEL	134,287	135,513	135,513	135,513	1,226
TRAVEL-VOLUNTEER	15,970	15,563	15,563	15,563	-407
UNEMPLOYMENT	15,000	22,420	22,420	22,420	7,420
UTILITIES	7,100	7,500	7,500	7,500	400
VEHICLE MAINTENANCE	4,000	7,000	7,000	7,000	3,000
SERVICES BY OTHER ORGANIZATIONS	837,434	531,394	531,394	531,394	-306,040
SENIOR SERVICES	779,327	477,935	477,935	477,935	-301,392
COMMUNITY SERVICE	58,107	53,459	53,459	53,459	-4,648
CAPITAL OUTLAY	10,000	15,000	15,000	15,000	5,000
RESERVES-DESIGNATED	674,391	384,223	384,223	384,223	-290,168
TRANSFERS	16,500	16,000	16,000	16,000	-500
LCOG BOARD	13,000	13,000	13,000	13,000	0
PLANNING SERVICES	3,500	3,000	3,000	3,000	-500

Administrative & Business Services

IV. Enterprise Funds

Total Division Budget: \$5,058,287 (\$6,165,430 in FY 09)
Salary and Benefit Allocation: \$301,331 (\$299,284 in FY 09)
FTE: 2.63 (2.78 in FY 09)

(See Page 33 for Budget Detail)

The Enterprise Funds comprise the proprietary funds in the By Fund Type section of the LCOG Budget. These funds are used to account for the ongoing operation and activities that are similar to those found in the private sector. The measurement focus is upon the determination of net income.

IV A Business Finance

Program Budget: \$3,320,390
Salary and Benefit Allocation: \$255,164
FTE: 2.32

LCOG operates a public loan program to finance business facilities and community development projects throughout Lane County. LCOG operates a \$4.3 million revolving loan fund for business in rural areas and a \$.8 million revolving loan fund for the metro area. Through a contract with Cascades West COG, LCOG also provides public loan packaging services for a wide range of public finance programs throughout the county.

IV B Facilities Management

Program Budget: \$1,737,897
Salary and Benefit Allocation: \$46,167
FTE: .3

Staff provides property management for LCOG-owned real estate.

- Schaefers Building
- Springfield Building
- Park Place Building

Lane Council of Governments 2009-2010 Budget

BY SERVICE

IV. ENTERPRISE FUNDS			ADOPTED 2008-09			PROPOSED 2009-10	APPROVED 2009-10	ADOPTED 2009-10	DIFFERENCE
RESOURCES			7,078,643			5,058,287	5,058,287	5,058,287	-2,020,356
FEDERAL			0			30,000	30,000	30,000	30,000
STATE			0			0	0	0	0
LOCAL REVENUE			3,674,910			2,684,054	2,684,054	2,684,054	-990,856
RESERVES-DESIGNATED			2,625,482			2,261,381	2,261,381	2,261,381	-364,101
TRANSFERS			778,251			82,852	82,852	82,852	-695,399
REQUIREMENTS			7,078,643			5,058,287	5,058,287	5,058,287	-2,020,356
	RANGE	FTE		FTE					
PERSONAL SERVICES		2.65	299,931	2.63	301,331	301,331	301,331	301,331	1,400
ASSOCIATE DIRECTOR	39	0.30	45,990	0.30	46,167	46,167	46,167	46,167	177
PROGRAM MANAGER	31	0.78	93,333	0.77	90,809	90,809	90,809	90,809	-2,524
PRINCIPAL	28	1.00	117,994	1.00	120,061	120,061	120,061	120,061	2,067
ASSOCIATE	21	0.57	42,614	0.56	44,294	44,294	44,294	44,294	1,680
OTHER									0
INDIRECT CHARGES			155,843			161,488	161,488	161,488	5,645
MATERIALS & SERVICES			719,070			791,208	791,208	791,208	72,138
BUILDING & GROUNDS			3,873			3,873	3,873	3,873	0
BUILDING MAINTENANCE			125,063			136,998	136,998	136,998	11,935
CONTRACT SERVICES			76,443			100,373	100,373	100,373	23,930
INSURANCE			23,183			24,000	24,000	24,000	817
JANITORIAL			115,600			133,865	133,865	133,865	18,265
LEGAL			5,000			5,000	5,000	5,000	0
MEMBERSHIPS			6,659			6,744	6,744	6,744	85
MISCELLANEOUS			13,969			13,969	13,969	13,969	0
PROPERTY MANAGEMENT			47,991			59,015	59,015	59,015	11,024
PROPERTY TAXES			61,052			62,000	62,000	62,000	948
REPAIRS			11,356			7,137	7,137	7,137	-4,219
TENANT PARKING			31,080			30,990	30,990	30,990	-90
TRAVEL			10,000			10,778	10,778	10,778	778
UTILITIES			187,801			196,466	196,466	196,466	8,665
SERVICES BY OTHER ORGANIZATIONS			400,000			400,000	400,000	400,000	0
CAPITAL OUTLAY			1,910,000			0	0	0	-1,910,000
CAPITAL EXPENSE			1,910,000			0	0	0	-1,910,000
RESERVES-DESIGNATED			2,561,381			2,237,251	2,237,251	2,237,251	-324,130
DEBT SERVICE			1,032,418			1,144,439	1,144,439	1,144,439	112,021
DEBT PRINCIPAL			336,773			388,598	388,598	388,598	51,825
DEBT INTEREST			695,645			755,841	755,841	755,841	60,196
TRANSFERS			0			22,570	22,570	22,570	22,570
LCOG BOARD			0			22,570	22,570	22,570	22,570

V. Administrative Services

Total Division Budget: \$3,776,156 (\$3,542,316 in FY 09)
Salary and Benefit Allocation: \$2,106,658 (\$2,106,242 in FY 09)
FTE: 21.32 (23.46 in FY 09)

(See Page 36 for Budget Detail)

Administrative Services provides traditional management functions necessary for the efficient operation of the organization and provides support services to the agency. Financial support for the tasks described in this section is provided by indirect charges to funded agency programs and, in limited circumstances, by special service charges.

V A General Administration

Program Budget: \$240,722
Salary and Benefit Allocation: \$240,722
FTE: 1.7

Staff members provide the coordination and management of agency wide functions necessary for the efficient operation of the agency.

V B Human Resources Administration

Program Budget: \$194,032
Salary and Benefit Allocation: \$194,032
FTE: 1.9

The management of the agency's staff includes the development, refinement, and administration of 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.

V C Fiscal and Budget Administration

Program Budget: \$409,531
Salary and Benefit Allocation: \$409,531
FTE: 4.3

The management of LCOG's financial systems includes budgeting, accounting, payroll administration, reporting, cash management, insurance, investment oversight, fiscal records maintenance, property management, and audit support.

V D Information Services

Program Budget: \$705,657

Salary and Benefit Allocation: \$705,657

FTE: 7.2

Agency IS staff develops and implements plans and programs for enhanced use of information technologies; and staff members maintain and support the hardware, software, and telecommunications necessary for the efficient operation of the agency's Information Services equipment, local area network, and internet presence. LCOG's Executive Director participates as a member of the Regional Executive Group (REG) in establishing policy for shared regional technology services; the Associate Director serves as a member of the Regional Information Officers (RIO) group.

V E Clerical Services

Program Budget: \$219,940

Salary and Benefit Allocation: \$219,940

FTE: 3.3

Clerical services are provided to LCOG activities; included are reception, mailing functions, agency vehicles, facilities and support for the LCOG Board and Executive Committee.

**Lane Council of Governments
2009-2010 Budget**

BY SERVICE

		ADOPTED 2008-09		PROPOSED 2009-10	APPROVED 2009-10	ADOPTED 2009-10	DIFFERENCE
V. ADMINISTRATIVE SERVICES							
RESOURCES		3,585,736		3,776,156	3,776,156	3,776,156	190,420
INDIRECT CHARGES		3,585,736		3,776,156	3,776,156	3,776,156	190,420
REQUIREMENTS		3,585,736		3,776,156	3,776,156	3,776,156	190,420
	RANGE	FTE		FTE			
PERSONAL SERVICES		21.03	2,041,446	21.32	2,106,658	2,106,658	65,212
EXECUTIVE DIRECTOR		0.25	41,643	0.25	42,885	42,885	1,242
ASSOCIATE DIRECTOR	39	0.70	107,324	0.70	107,723	107,723	399
DIRECTOR-PS/TS	37	0.28	39,828	0.28	41,363	41,363	1,535
PROGRAM MANAGER	31	2.50	330,408	2.51	320,590	320,590	-9,818
SENIOR MANAGER	28	3.30	345,867	3.38	363,199	363,199	17,332
MANAGER	25	4.50	438,786	4.74	466,163	466,163	27,377
ASSOCIATE	21	6.50	549,950	6.46	572,490	572,490	22,540
ASSISTANT	18	1.00	71,694	1.00	73,002	73,002	1,308
ADMINISTRATIVE ASST	8	2.00	115,946	2.00	119,243	119,243	3,297
MATERIALS & SERVICES			1,544,290		1,669,498	1,669,498	125,208
ADVERTISING			1,000		1,500	1,500	500
AUDIT			38,577		35,000	35,000	-3,577
BUILDING & GROUNDS			3,500		3,500	3,500	0
COMPUTER SUPPLIES			100,000		120,000	120,000	20,000
CONTRACT SERVICES			40,000		20,000	20,000	-20,000
COPYING			28,000		30,000	30,000	2,000
DEPRECIATION-WF			65,440		0	0	-65,440
DEPRECIATION-LAN			7,325		7,325	7,325	0
EQUIPMENT MAINTENANCE			2,000		2,000	2,000	0
FURNITURE			5,000		3,000	3,000	-2,000
GIS CPA			68,443		70,496	70,496	2,053
GIS MAINTENANCE			19,500		19,500	19,500	0
INDIRECT CARRYFORWARD			79,786		187,668	187,668	107,882
INSURANCE			33,334		36,000	36,000	2,666
LEGAL			2,000		2,000	2,000	0
MEMBERSHIPS			24,000		24,000	24,000	0
MISCELLANEOUS			1,001		1,000	1,000	-1
OCCUPANCY COSTS/PARK PLACE			272,245		477,410	477,410	205,165
OCCUPANCY COSTS/SCHAEFERS			190,000		205,000	205,000	15,000
OFFICE SUPPLIES			37,500		37,500	37,500	0
PAPER			12,000		12,000	12,000	0
PLOTTER SUPPLIES			5,000		5,000	5,000	0
POSTAGE			50,000		50,000	50,000	0
PRINTING			12,000		8,000	8,000	-4,000
PROFESSIONAL TRAINING			10,000		10,000	10,000	0
REGIONAL TECH SERVICES			9,547		9,833	9,833	286
RENT			140,474		0	0	-140,474
RIS USE			171,618		176,766	176,766	5,148
TELEPHONE			105,000		105,000	105,000	0
TRAVEL			10,000		10,000	10,000	0
UNEMPLOYMENT			0		0	0	0

Lane Council of Governments
2009-2010
Appendices

Lane Council of Governments 2009-2010 Budget

	ADOPTED 2008-09	PROPOSED 2009-10	APPROVED 2009-10	ADOPTED 2009-10	DIFFERENCE
<u>FIDUCIARY FUNDS</u>					
<u>RESOURCES</u>	2,395,211	3,002,107	3,002,107	3,002,107	606,896
BEGINNING FUND BALANCE	482,319	1,200,000	1,200,000	1,200,000	717,681
INTEREST	20,000	10,000	10,000	10,000	-10,000
STATE	0	0	0	0	0
LOCAL JURISDICTIONS	1,892,892	1,792,107	1,792,107	1,792,107	-100,785
<u>REQUIREMENTS</u>	2,395,211	3,002,107	3,002,107	3,002,107	606,896
FIBER SOUTH EXPENSE	0	0	0	0	0
PSAP EXPENSE	1,952,674	2,342,107	2,342,107	2,342,107	389,433
UNAPPROPRIATED FUND BALANCE	442,537	660,000	660,000	660,000	217,463

**AGENCY PERSONAL SERVICES
FY09/10**

CLASSIFICATION	RANGE	FTE			SALARY AND FRINGE		
		FY08/09 Adopted	FY08/09 Revised	FY09/10 Proposed	FY08/09 Adopted	FY08/09 Revised	FY09/10 Proposed
Executive Director		1.00	1.00	1.00	169,902	169,902	174,971
Associate Director	39	1.00	1.00	1.00	152,885	153,314	153,890
Director	37	2.00	2.00	2.00	258,415	259,121	269,354
Program Manager	31	7.12	9.71	9.30	927,773	1,142,614	1,142,971
Principal/Senior Manager	28	10.90	9.68	10.00	1,226,332	1,015,452	1,103,746
Manager/Senior	25	14.10	14.92	14.96	1,439,225	1,504,025	1,546,131
Program Supervisor	22	8.00	9.00	9.00	674,988	744,648	786,408
Associate	21	11.60	12.83	12.60	960,437	1,049,265	1,094,420
S&DS Specialist	20	1.00	1.00	1.00	85,740	86,059	89,904
Specialist	18	0.00	1.00	1.00	0	71,195	73,002
Preadmission Screener	18	2.00	2.00	2.00	163,020	163,020	161,856
Assistant	17	5.20	5.00	5.00	335,275	357,466	365,833
Casemanager	13-16	52.79	46.91	46.00	3,166,199	3,039,894	3,267,475
Analyst	14	7.00	5.00	5.00	495,483	346,895	374,789
Human Services Specialist	10	31.30	33.15	32.40	1,861,761	1,997,538	2,163,096
Admin Assistant IV	8	3.00	4.40	4.40	220,379	258,164	267,653
Admin Assistant III	5-6	12.50	13.54	13.50	645,810	650,878	779,808
Senior Meals Coordinator	.15	5.32	5.16	5.16	225,145	225,599	237,654
Kitchen Assistant	.1	0.90	0.87	0.87	21,701	21,762	51,672
Contract Employees		1.10	1.04	1.50	88,590	88,590	161,658
Other		0.00	0.00	0.00	434,282	0	0
TOTALS		177.83	179.21	177.69	13,553,342	13,345,401	14,266,291

**LANE COUNCIL OF GOVERNMENTS
FY09-10 MEMBER DUES SCHEDULE**

<u>JURISDICTION</u>	FY08-09 BASE*	FY08-09 RATE	FY08-09 DUES	FY09-10 BASE*	FY09-10 RATE	FY09-10 DUES
Lane County	343,140	0.260	\$ 89,216	345,880	0.260	\$ 89,929
Cities						
Eugene	153,690	0.47	\$ 72,234	154,620	0.47	\$ 72,671
Springfield	57,320	0.47	\$ 26,940	58,005	0.47	\$ 27,262
Cottage Grove	9,345	0.47	\$ 4,392	9,465	0.47	\$ 4,449
Florence	8,270	0.47	\$ 3,887	9,410	0.47	\$ 4,423
Junction City	5,135	0.47	\$ 2,413	5,300	0.47	\$ 2,491
Veneta	4,640	0.47	\$ 2,181	4,840	0.47	\$ 2,275
Creswell	4,650	0.47	\$ 2,186	4,710	0.47	\$ 2,214
Oakridge	3,700	0.47	\$ 1,739	3,765	0.47	\$ 1,770
Dunes City	1,360	0.47	\$ 639	1,360	0.47	\$ 639
Coburg	1,070	0.47	\$ 503	1,075	0.47	\$ 505
Lowell	995	0.47	\$ 468	1,015	0.47	\$ 477
Westfir	335	0.47	\$ 157	340	0.47	\$ 160
School Districts						
School Dist. 4J	16,469	0.117	\$ 1,927	16,101	0.117	\$ 1,884
School Dist. 19	10,975	0.117	\$ 1,284	10,847	0.117	\$ 1,269
School Dist. 52	5,698	0.117	\$ 667	5,429	0.117	\$ 635
School Dist. 68	232	0.117	\$ 27	216	0.117	\$ 25
LCC	11,189	0.117	\$ 1,309	11,065	0.117	\$ 1,295
Utilities						
EWEB	85,419	0.117	\$ 9,994	86,532	0.117	\$ 10,124
EPUD	19,738	0.117	\$ 2,309	19,899	0.117	\$ 2,328
Special Districts						
Port of Siuslaw			\$ 470			\$ 470
Lane ESD			\$ 470			\$ 470
Western Lane Ambulance			\$ 470			\$ 470
Willamalane			\$ 470			\$ 470
River Road Park District			\$ 470			\$ 470
Fern Ridge Library District			\$ 470			\$ 470
Siulaw Rural Fire Protection District No. 1			\$ 470			\$ 470
Lane Library District			\$ 470			\$ 470
TOTAL			\$228,232			\$230,585

* City/County Base: July, 2008 Certified Population from Population Research Center, PSU.

School District Base: October 08-09 Annual District ADM
October 08-09 Enrollment figures from School Districts

Utility Base: EPUD - Total Service Accounts
EWEB - Annual Average Electric and Steam Service Accounts

**Lane Council of Governments
2009-2010 Budget
Budget Glossary**

General

Service: An LCOG organizational unit that is also called a Division. The Services include: Board and Executive, Government Services (GS), Senior & Disabled Services (S&DS), Enterprise Funds and Administration.

Fund: Separate accounting entities that are used to conform to Government Accounting Standards. LCOG has three funds:

General Fund: The General Fund accounts for the operations that are not accounted for in any other fund.

Special Revenue Fund: The Special Revenue Fund accounts for revenues from specific sources that include federal grants, state grants, and various contracts. These funds are restricted or designated to finance specific activities.

Governmental and Proprietary Fund: This fund accounts for the agency enterprise funds, which includes the two agency-owned buildings and the business finance program.

Resources

Federal Revenue: Revenue from federal grants and contracts. Transportation, S&DS Long-Term Care and Financial Services, and Business Financing are major programs funded by federal resources.

State Revenue: Revenue from state grants and contracts.

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

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

Member Dues: The total amount of dues anticipated from member agencies for fiscal year 2009-10. Member Dues Schedule is shown on page 47.

Reserves-Undesignated: Resources that have been carried forward from the prior fiscal year that can be used for any purpose.

Reserves-Designated: Resources that have been carried forward from the prior fiscal year that can only be used for a specific contract or purpose.

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

Requirements

Personal Services: Salary and benefit costs for staff are expressed under the line item heading of *Personal Services*. Additional information about salary and benefits costs can be found in the Budget Notes section.

Indirect Charges: Indirect, or *overhead*, costs of the agency are met through an *Indirect Cost Allocation Plan*, which provides for *direct* programs and services to bear a fair share of those normal operating expenses that cannot be reasonably attributed to a specific program or contract. Indirect charges pay for Administrative Services expenses, which include personal services and materials and services. Additional information about Indirect Cost Allocation can be found in the Budget Notes section of this document.

Materials and Services: Materials and Services include most expenses other than salaries, from rent to telephones to travel.

Services By Other Organizations: Services by Other Organizations accounts for dollars that LCOG receives and then *passes through* to other organizations that provide a specified service.

Capital Outlay: A capital purchase is the acquisition of a tangible item that has a value greater than \$5,000. These items are placed on LCOG's inventory and treated as assets on the balance sheet.

Reserves-Undesignated: Resources that will be carried forward into the next fiscal year that can be used for *any* purpose.

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

Debt Service: Payments for principal and interest to amortize loans. Such loans are usually for real estate acquisition or improvement and the business finance program.

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

**Lane Council of Governments
2009-2010 Budget**

Budget Notes

Indirect Cost Allocation: Indirect, or *overhead*, costs of the agency are met through an *Indirect Cost Allocation Plan*, developed in conformance with Federal Management Circular A-87. The Plan provides for direct programs and services to bear a fair share of those normal operating expenses which, in and of themselves, cannot easily be tied to specific grant- or contract-funded activity. Examples include office rent and supplies and support services staff, such as those working in areas of administration, fiscal, and human resources. The work activities that are supported in this way are specified under Section II of the work program; the budgetary allocation for *Administrative Services* is set forth on page 36. LCOG's *Indirect Cost Allocation Plan* for fiscal year 2009-10 calls for five separate charge rates, dependent upon the location of the direct service work performed. Programs operating out of the agency's Park Place Building location will bear a rate of 53.5912 percent of direct personal services costs, Schaefers Building programs will incur an indirect charge of 24.4401 percent, programs working in Other S&DS (outstationed) locations will be assessed at the rate of 16.8804 percent, the indirect rate for programs in Other TS will be 16.0244 percent and the Senior Meals program rate will be 17.1340 percent. Copies of the agency's *Indirect Cost Allocation Plan* may be obtained at LCOG's main office.

Member Dues Schedule: The 2009-10 Member Dues Schedule is shown on page 40. The rates for the Schedule for this fiscal year were approved by the Board of Directors on December 11, 2008. Due to the challenging economic times the Dues Schedule was not adjusted upward by an inflation factor for fiscal year 2009-10. They were still increased by population, students and customer counts.

Budget Assumptions: As noted in the Executive Director's Budget Message (pages 1-3), the LCOG Board in December 2008, adopted a budget process and budget assumptions, which were used by management and the Budget Committee in the formulation of this document.

1. The CPI for the prior year is 4.26% (August Annual Average 2007 CPI-U for U.S.). Due to the state of the economy the percentage used to compute the dues rate increase is 0.0%.
2. Health insurance is expected to increase 10%. Each 10% increase in insurance costs results in a 1.25% increase in total compensation, so health insurance is expected to increase total compensation by 1.25%.
3. A cost of living adjustment to the salary schedule of 2.75% will be budgeted.
 - a. The State SEIU will receive no increase.
 - b. The estimated City of Eugene increase is 0.0 to 4.0%.
 - c. Lane County is estimated at 2.0%
 - d. LCOG SEIU is 2.75%, but may be asked to accept 0.0%.

4. The current LCOG employer PERS rate is 10.93%, and the OPSRP rate is 13.93%. The rates on July 1, 2009 will be 7.98% and 9.03%.
5. Specific details of compensation and health insurance will be determined through negotiations with the LCOG bargaining units.
6. Merit increases are expected to increase total compensation. Most employees are eligible for 3.5% annual merit increase. However, about 40% of employees are at the top step of their salary range, which means that they are not eligible for merit increases.
7. LCOG compensation, including salaries and benefits, will be comparable to similar positions in the same job market. This is required to attract and retain diverse, quality employees.
8. LCOG will provide adequate work space, equipment, and training to enable employees to be productive and effective. New space will increase rent expense significantly.
9. The agency will continue to build a General Fund reserve with the goal that the reserve exceeds two months of payroll cost.
10. To the maximum extent possible, all programs or contracts will be self-supporting. LCOG General Fund dollars will only be used when required as match or to provide temporary support to a program or to support a strategic initiative.
11. New programs or program reductions will be individually presented to the Board.
12. S&DS, as a local transfer agency, has a significant funding equity issue compared to State-operated S&DS offices. In the past, additional resources have been required to maintain adequate staffing levels in the program.

Personal Services—Salary and Benefits: Throughout the budget section of this *Work Program and Budget*, staffing costs are expressed under the line-item heading of *Personal Services*. The dollar amounts shown include both salary and fringe benefit expense. Where appropriations are expressed by *organizational unit* personal services costs are desegregated to the job classification level, and full-time-equivalent (FTE) authorizations are shown. The term *FTE* represents a commitment of 2,080 hours of work within the fiscal year—or the commitment of one employee working *full-time* (40 hours per week) for 12 months. However, because many employees of the organization are employed for less than full-time work, the number of employees at any given time within the year, and certainly the total number of staff employed during the year, will be greater than the FTE shown.

While the ratio of fringe benefit cost to salary differs from one employee to another (and for an individual employee, it changes during the course of the fiscal year), the projected fringe benefit expense for fiscal year 2009-10 is 53.2 percent of salary. The anticipated breakdown of fringe benefit costs as a percentage of salary is as follows:

Type	Total LCOG	Average Employee		Monthly
		Monthly Average	Percent	
FICA		\$52,355	7.66	304
Retirement (Employer)		61,655	9.02	358
Retirement (Employee)		42,434	6.21	247
Health Care		163,437	23.90	950
Life Insurance		2,984	0.44	17
FSA Administration		196	0.03	1
Disability		3,752	0.55	22
Worker's Comp.		3,478	0.51	20
Deferred Comp.		<u>18,632</u>	<u>2.72</u>	<u>109</u>
Total Fringe		\$363,748	53.20	2,115
Total Monthly Salary		\$683,703	3,975	

Costs related to holiday, sick, and vacation leave are also noteworthy. Leave costs are charged to each program as they are accrued and credited to the specific leave fund. When an employee utilizes leave, the associated salary and benefit expense is charged to the leave fund from which the leave time was taken. Holiday and sick leave accrue based on expected use, while vacation leave is based on the amount earned by each employee.