



**FY 2020-21
Work Program and Annual Budget**

Adopted

June 2020

Board of Directors - 2020
Mid-Willamette Valley Council of Governments

<i>Name</i>	<i>Jurisdiction</i>
Commissioner Sam Brentano	Marion County
Commissioner Mike Ainsworth	Polk County
Commissioner Casey Kulla	Yamhill County
Mayor Brian Dalton	City of Dallas
Mayor Cathy Clark	City of Keizer
Councilor Sal Peralta	City of McMinnville
Councilor Roxanne Beltz	City of Monmouth
Mayor Rick Rogers	City of Newberg
Mayor Chuck Bennett	City of Salem
Mayor Eric Swenson	City of Woodburn
Mayor Shanti Platt	Small Cities of Marion County
Mayor John McArdle	Small Cities of Polk County
Mayor Michael Cape	Small Cities of Yamhill County
Ms. Lisa Rogers	Chehalem Park and Recreation District
Ms. Jackie Franke	Chemeketa Community College
Mr. Ian Davidson	Salem Area Mass Transit District
Ms. Sherrone Blasi	Salem/Keizer School District
Mr. Frank W. Pender, Jr.	Willamette Education Service District
Tribal Councilwoman Lisa Leno	The Confederated Tribes of the Grand Ronde

MWVCOG Executive Committee

Ms. Jackie Franke	Chemeketa Community College
Councilor Sal Peralta	City of McMinnville
Tribal Councilwoman Lisa Leno	The Confederated Tribes of the Grand Ronde
Mayor Cathy Clark	City of Keizer

MWVCOG Budget Committee

Mr. Kevin Joyce	Mayor Cathy Clark
Mr. Frank Sheridan	Ms. Jackie Franke
Ms Julie Warncke	Councilor Sal Peralta
Mr. Ken Huffer (alternate)	Tribal Councilwoman Lisa Leno (alternate)

Table of Contents

Executive Director's Budget Message	4-9
MWVCOG Organizational Chart	11
Fiscal Year 2020-21 Budget Summary	13-21
Fiscal Year 2020-21 Budget Resolution.....	14
Expenditure Charts	15
Revenue Chart	16
Budget Summary	17
General Fund	18
Contractual Services Fund	18
Proprietary Fund (Business Lending Services)	19
Fiscal Year 2020-21 Work Program and Budget by Service Area	20-30
Consolidated Line-item Budget	21-22
Member Services	23
Local Government Services	26
Administrative Services	29
Appendices	37-44
Member Dues Schedule	38
Budget Glossary	39
Budget Notes	40
Detailed Personnel Budget	44

Executive Director's Budget Message

To the Members of the Mid-Willamette Valley Council of Governments Budget Committee and Board of Directors:

It is my pleasure to present to you this proposed *Work Program and Budget* for the fiscal year beginning July 1, 2020 and ending June 30, 2021. This proposed budget represents management's best assessment of the obligations and financial capacity of the Mid-Willamette Valley Council of Governments for the upcoming fiscal year. It provides for the continuation of MWVCOG's current programs and activities, with a few enhancements, while realistically and conservatively projecting anticipated revenues and expenditures.

BUDGET SUMMARY

On June 16th, the MWVCOG Board of Directors will be presented with the resolution on page 14, to adopt this budget, requesting an appropriation of \$6,983,366, reflecting an overall increase of \$1,039,495 (or 17%) from the previous budget. This is primarily due to an anticipated increase in revenues and expenditures, primarily due to projected Federal and State funding in response to COVID-19 (in either increased services or as pass-thru funding), anticipated following the budget adoption and adjustments that can be made to the budget once the amounts are known.

COG will continue to provide services under the Safe Routes to Schools program within the Transportation Planning Program, continue work toward creating carryover and re-capitalization within the small business lending program, continue new services under our new Legal services program, and will continue to serve as fiscal agent to the Homeless Initiative Project.

The total requirements (expenditures) by both expense type and service area and anticipated resources (revenues) by source or origin are graphically shown on pages 14 and 15, respectively. These graphs, and the Budget Summary that follows on page 16 (which depicts the same information numerically and compares the proposed fiscal year 2020-21 budget to the 2019-20 budget adopted by the Board of Directors in June 2019) provide three key insights into the MWVCOG's budget and operations:

- (1) The majority of expenses are Personal Services (employee costs) which is to be expected given the mission of the MWVCOG is service based in providing fee for service to member governments and in serving as a conduit for placement of federal and state transportation and economic development funds in the region;
- (2) Operationally, Business Lending, Transportation Planning, and Community Development comprise the overwhelming majority of the MWVCOG's expenditures (combined 83%);
- (3) Member dues make up a small percentage of the total operating revenue (10%) demonstrating that the MWVCOG continues to leverage member dues into local revenue (primarily in the form of fee-for-service), which represents 32% of the anticipated revenues; federal dollars, which represents 25% of the anticipated revenues; and state dollars, which represents 10% of the anticipated revenues.

What the budget summary does not illustrate, is the total economic impact of the MWVCOG's activities in the region. Because much of the MWVCOG's work involves placement and programming of federal and state funds that do not flow through the MWVCOG's budget, it is easy to underestimate the economic impact of the MWVCOG's activities. In FY 2019-20, the MWVCOG obtained nearly \$35 million in state and federal funds for transportation improvements, local government grants, small business loans, and housing rehabilitation loans. The MWVCOG anticipates it will reach similar or greater amounts in FY 2020-21 in support of our region and members and in responding to the COVID-19 pandemic.

Total Resources (Revenues)

Federal funding is anticipated to increase by \$477,012 (+34.7%) for the fiscal year as a result of an increase in ODOT federal pass thru funds for the Safe Routes to School program, and increased in CARES Act grant funding via the Economic Development Administration (EDA). Additionally, the federal funding amount is up over the previous budget year as a result of additional work outlined in the Salem-Keizer Area Transportation (SKATS) FY 2020-21 Unified Planning Work Program (UPWP).

State funding is anticipated to increase by \$549,963 (+320.6%) for the fiscal year, as a result of additional funds from Business Oregon. MWVCOG staff are working closely with our area program partners to attract additional business lending and grant funds to support area businesses impacted by COVID-19.

Member Dues are anticipated to increase by \$27,113 (+11.7%). This amount reflects the membership fee schedule that was adopted by the MWVCOG Board in December 2019, which provided an increase in the per capita rate of 2.8 percent, representing the annualized Seattle CPI-W for 2019. This budgeted amount reflects the new population estimates, and assumes 100% participation of the current membership.

Local Revenue is projected to increase by \$145,703 (+9.1%). This modest increase is primarily driven by increases in services for Grants Administration (+5.51%), Member Services activities (+61.8%), and Economic Development (+141.9%), and offsetting decreases in Housing Rehab (-18.2%).

Designated Reserves for FY 2020-21 are projected to decrease by \$160,642 (-6,8%). The majority of funds in this area are designated for small business lending. Projections in this area can be difficult due to variations in loan payoffs and new loans. The majority of the loans are currently on payment deferral through October 2020. New program services in response to COVID-19 and capitalization of new EDA RLF program funds are likely to help offset these program decreases.

Undesignated Reserves (sometimes referred to as carry forward or beginning fund balance) are estimated to be \$201,450 at the beginning of FY 2020-21, as compared to the budgeted amount of \$201,103 the previous year.

Requirements (Expenditures)

Personal Services, which includes salary and benefits amounting to \$2,530,443 in this proposed budget reflects an increase of \$220,442 over the amount budgeted for FY 2019-20. Included in personal services are the following:

- A net increase of .98 FTE. This includes the following:
 - Decrease of .50 FTE for Executive Director to reflect vacancy of the position
 - Increase in of 0.05 FTE for Loan Officer position
 - Increase of 0.05 FTE for the Safe Routes to School Coordinator position
 - Addition of 0.50 HR Coordinator
 - Addition of 0.70 Communications Coordinator
 - Addition of 0.18 Seasonal Safe Routes to School support staff
- A 2.8% cost-of-living adjustment (COLA) will be applied July 1, 2020. At the October 2018 Board meeting, the Board directed the COG to use the CPI-W for Seattle due to the elimination of the Portland index by the U.S. Bureau of Labor Statistics used historically. The 2.8% COLA is the annualized adjustment for the second half of 2019. This adjustment helps to COG to attract and retain highly competent staff.
- An overall increase of \$118,123 (+18.3%) in the amount budgeted for fringe benefits.

Material and Services are increasing by \$928,289 (+93.9%) compared to prior year's budget. Changes in Materials and Services for this proposed budget are primarily a result of increased Professional Services charges, an increase in space rent, as well as increases for computer support and supplies, as well as increased pass through payments. Anticipated pass-thru payments contained in this budget are: \$133,735 to the Salem Area Mass Transit District, \$42,000 to the Marion Cultural Development Corporation, \$5,000** for EDA COVID-19 Grant, \$50,000 from the Oregon Community Foundation Grant, \$400,000** in EDA CARES Act funding, and up to \$546,000** from Business Oregon to be administered by Willamette Workforce Partnership.

***These grants are included in the budget because applications have been filed, but awards have not yet been received and funds are not guaranteed.*

Grants and Loans to Others reflects \$455,000 (-0%) decrease. We still anticipate lending out \$455,000 over the course of the year.

Designated Reserves reflect a decrease of \$89,412 (-4.7%) from the prior year's budget. The decrease operational losses in the Loan Program.

Undesignated Reserves - Undesignated Reserves are the projected carryover to the next fiscal year. This budget projects that the COG's ending Undesignated Reserves will increase by \$9,119 in FY 2020-21 (+3.8%).

In January 2018, the Board of Directors adopted a new policy establishing a method for determining a target beginning fund balance (Resolution 2019-10), establishing the target at three (3) months of estimated operating expenses. Based on that methodology the target would be \$592,912 for FY20-21. The only way to reach that target in FY 2020-21 would be to significantly raise member dues or significantly cut expenditures, at a cost of programs and

services. Because member dues equal \$259,293 of the total revenues, even if the MWVCOG were to cut all member services spending in FY 2020-21, it would be insufficient to reach half of the target amount. However, it is hoped that with the addition of attorney services and restructuring of the Community Development Department, the MWVCOG will start to generate modest revenues in excess of expenses to build up its beginning fund balance over time.

By Fund Type

After the Summary, the same information is reflected by Fund Type starting on page 13. While this form of segregation of the budget is largely driven by audit requirements, it is useful to understand the three types of funds used within MWVCOG'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. Our largest fund is the Contractual Services Fund. All of the grant and contract supported work that MWVCOG does is captured in this fund. Under the commitments that we have made to granting agencies and clients, MWVCOG must utilize Contractual Services Fund resources *only* for the purposes specified in the supporting grants and contracts. Finally, on page 19, the Proprietary Fund is shown. The resources and requirements reflected here are associated with the operation of the agency's business loan program. This is often referred to as an enterprise activity.

FISCAL YEAR 2020-21 WORK PROGRAM

The Fiscal Year 2020-21 Work Program begins on page 20 starting with the MWVCOG Consolidated Budget by line item. This is followed by budget information presented by Service Area with work program narrative included. The service areas categorized are: *Member Services* (General Fund), *Local Government Services* that includes both Contractual Services (Transportation Planning and GIS Services, Community Development Services) and Proprietary Fund (Business Lending Services), and finally *Administrative Services*. Administrative Services is funded through the application of an indirect rate to all programs based on personnel costs.

As this proposed *Work Program and Budget* was developed, management staff was acutely aware of the fluid nature of MWVCOG's revenue circumstances. It must be noted that the various revenue streams that traditionally support this organization are dependent upon factors beyond our control. Because MWVCOG is financially dependent upon the funding priorities of both the federal and state governments, as well as the expenditure decisions of our membership, the true picture of the agency's work and capability in the coming fiscal year will not be fully known for some time. As in the past, MWVCOG will continue to adjust as external decisions are made; but, at present, this proposal represents our best judgment based on both current conditions and past history.

Key aspects of the Work Program and Budget are:

1. Membership Services, including the Board of Directors and activities identified by the Board, including fee for services that are targeted to recover expenses associated with those program areas. The budget assumes 100% participation by our current members.
2. Administration – through application of an indirect rate to all programs. The rate for 2020-21 will be 24.8 percent (the rate in 2019-20 was 23.7 percent).
3. Economic development planning and grant administration.
4. Business lending services.
5. Support to Valley Development Initiatives, a non-profit corporation, for administrative, loan processing and servicing activities, and housing rehabilitation activities.
6. Support to the Salem/Keizer Area transportation planning program in cooperation with the State Department of Transportation.
7. Support to the Mid-Willamette Valley Area Commission on Transportation.
8. Technical Services such as map making, graphics, data, and information services.
9. Planning Services for member cities which includes current land use planning on a contractual basis, long range planning projects and transportation planning.
10. Support for maintenance of the computer network and website.
11. Resources for computer, furniture and vehicle replacement.
12. Continued support for the Mid-Willamette Homeless Initiative, as funded by the participating jurisdictions.
13. The provision of attorney services, to serve both as in-house counsel and to provide services to members on a fee for service basis.
14. Moneys for a contract lobbyist to ensure the MWVCOG's voice is heard by state and federal policy makers on matters of regional significance as well as to protect current and secure future revenue sources.
15. A lessening of the transfer to support losses in the Community Development Department.

In all of our programs and activities, MWVCOG remains committed to providing excellent customer service, strengthening relationships and promoting intergovernmental cooperation.

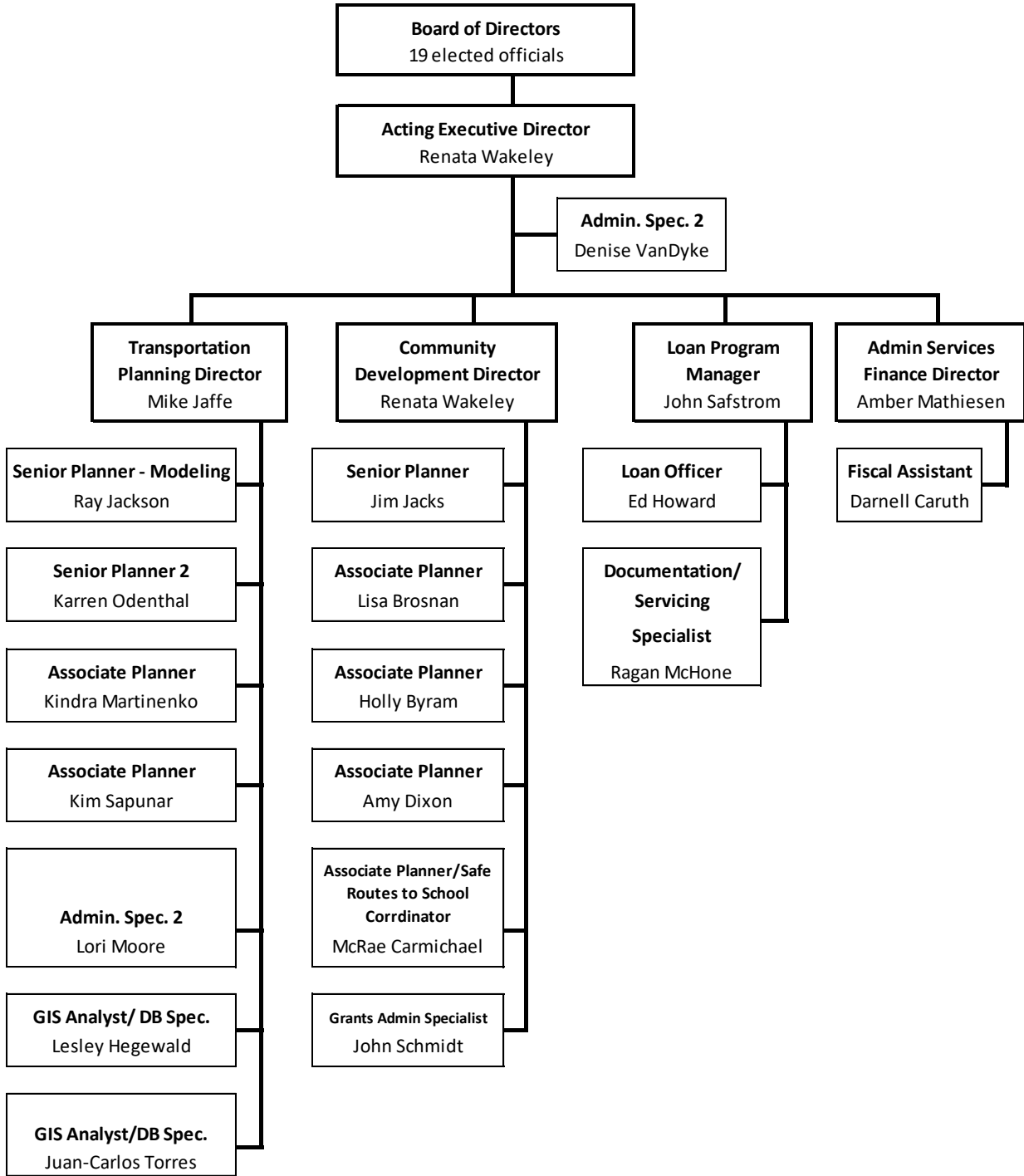
The MWVCOG Board of Directors has authority to increase or reduce the budget recommended by the Budget Committee to any degree it may desire when it meets. Budget law also provides an opportunity for the Board of Directors to adopt a supplemental budget when necessary without convening the Budget Committee. When approved by the Budget Committee and the Board of Directors, it will direct and empower the staff to apply their skills and energies to important programs and services in the regional community.

Respectfully submitted,

Renata Wakeley, Acting Executive Director
MID-WILLAMETTE VALLEY COUNCIL OF GOVERNMENTS

This page is intentionally left blank.

**Mid-Willamette Valley Council of Governments
Organization Chart**



This page is intentionally left blank.



Budget Summary

BEFORE THE BOARD OF DIRECTORS

FOR THE MID-WILLAMETTE VALLEY COUNCIL OF GOVERNMENTS

In the matter of making appropriations
For Fiscal Year 2020-21

RESOLUTION 2020-11

WHEREAS, it is necessary for the Mid-Willamette Valley Council of Governments, hereinafter called MWVCOG to adopt a revenue and expenditure Budget for fiscal year 2020-21; and

WHEREAS, the MWVCOG Budget Committee met on June 2, 2020 to review and receive public comment on the proposed FY 2020-21 Budget and recommended approval to the Board of Directors; and

WHEREAS, at a budget hearing conducted on June 16, 2020 the MWVCOG Board of Directors approved the Budget submitted by the Budget Committee;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Mid-Willamette Valley Council of Governments:

THAT the MWVCOG Board of Directors hereby adopts the attached Budget for fiscal year 2020-21; and

THAT the following amounts are hereby appropriated for the purposes specified for the fiscal year beginning July 1, 2020:

<i>Personal Services</i>	\$ 2,530,443
<i>Materials & Services</i>	1,916,488
<i>Grants and Loans to Others</i>	455,000
<i>Capital Outlay</i>	19,800
<i>Reserves-Designated</i>	1,814,650
<i>Reserves-Undesignated</i>	<u>246,985</u>
<i>Total Appropriation</i>	\$ 6,983,366

THAT the Executive Director is authorized to execute said Budget and shall file a true copy of the Budget with the Oregon Department of Revenue.

ADOPTED by the Board of Directors of the Mid-Willamette Valley Council of Governments at Salem, Oregon this 16th day of June, 2020.

ATTEST

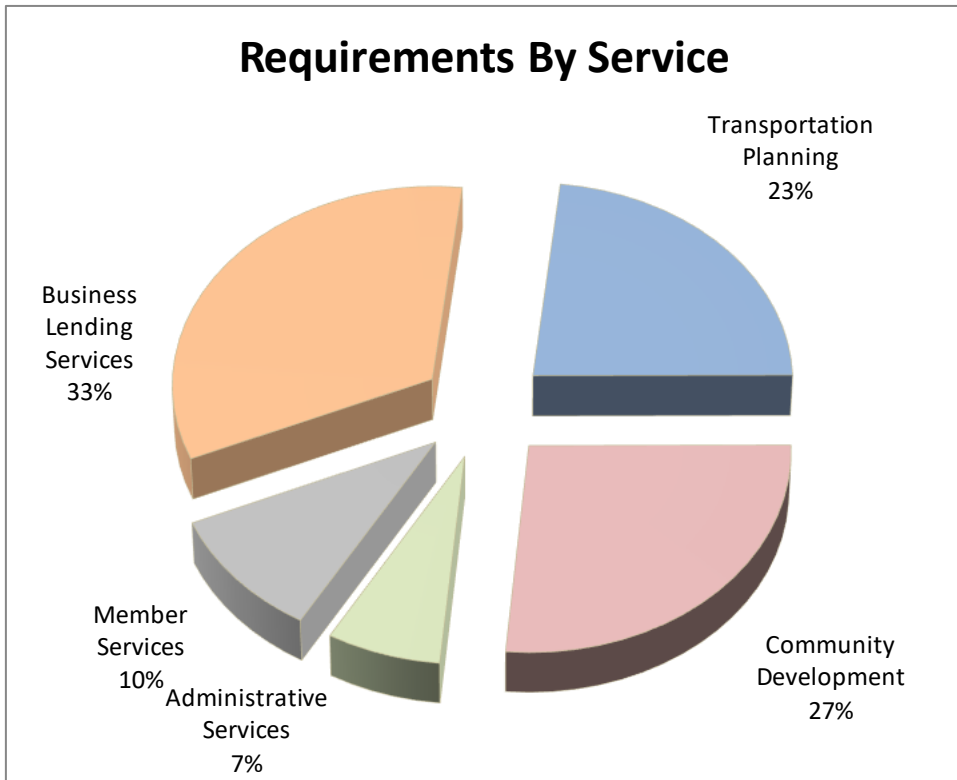
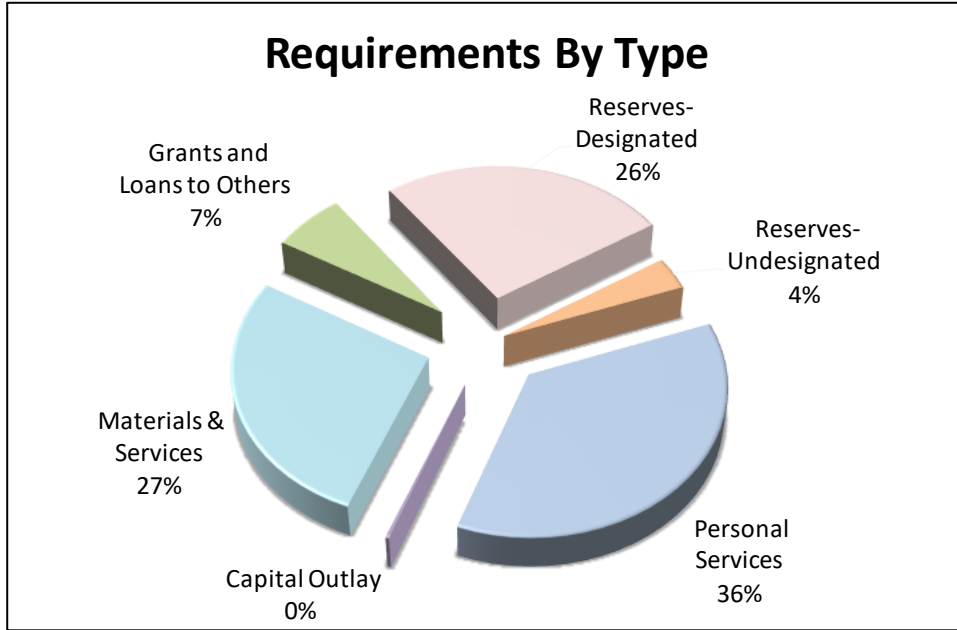


Jackie Franke, Chair
MWVCOG Board of Directors



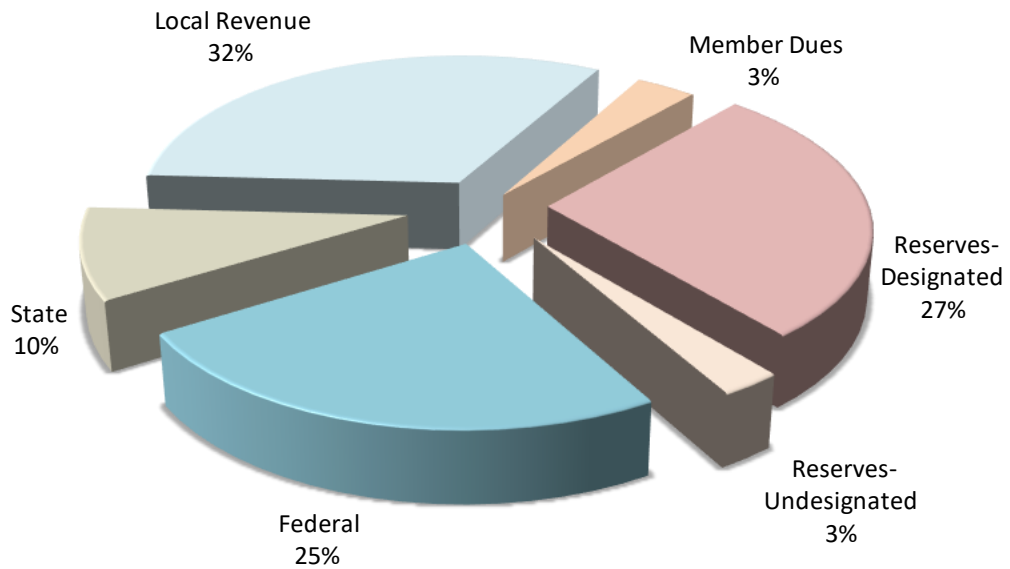
Renata Wakeley
Acting Executive Director

**Mid-Willamette Valley
Council of Governments
FY 2020-21 Budget**



**Mid-Willamette Valley
Council of Governments
FY 2020-21 Budget**

Revenues By Source



**Mid-Willamette Valley
Council of Governments
FY 2020-21 Budget**

BUDGET SUMMARY

	Actual FY 2018-19	Estimated FY 2019-20	Adopted FY 2019-20	Proposed FY 2020-21	Approved by Budget Committee FY 2020-21	Adopted FY 2020-21	Difference
<u>Total Resources</u>	4,790,743	6,079,307	5,943,871	6,983,366	6,983,366	6,983,366	1,039,495
Federal	1,093,401	1,064,741	1,374,911	1,851,923	1,851,923	1,851,923	477,012
State	142,138	186,026	171,519	721,482	721,482	721,482	549,963
Member Dues	226,439	232,972	232,180	259,293	259,293	259,293	27,113
Local Revenue	974,850	2,136,512	1,601,129	1,746,831	1,746,831	1,746,831	145,702
Designated Reserves	2,353,915	2,257,000	2,363,029	2,202,387	2,202,387	2,202,387	(160,642)
Undesignated Reserves	-	202,056	201,103	201,450	201,450	201,450	347
<i>Transfers (memo only)</i>	<i>183,777</i>	<i>86,228</i>	<i>290,886</i>	<i>376,127</i>	<i>376,127</i>	<i>376,127</i>	<i>85,241</i>
<u>Total Requirements</u>							
By Expense Type	5,094,268	5,998,548	5,943,871	6,983,366	6,983,366	6,983,366	1,039,495
Personal Services	2,088,840	2,241,887	2,310,001	2,530,443	2,530,443	2,530,443	220,442
Materials & Services	581,407	634,533	995,642	1,916,488	1,916,488	1,916,488	920,846
Grants & Loans to Others	-	152,000	455,000	455,000	455,000	455,000	-
Capital Outlay	9,384	14,538	41,300	19,800	19,800	19,800	(21,500)
Designated Reserves	2,212,581	2,747,222	1,904,062	1,814,650	1,814,650	1,814,650	(89,412)
Undesignated Reserves	202,056	208,368	237,866	246,985	246,985	246,985	9,119
<i>Transfers (memo only)</i>	<i>199,376</i>	<i>334,894</i>	<i>290,886</i>	<i>376,127</i>	<i>376,127</i>	<i>376,127</i>	<i>85,241</i>
By Service							
Member Services	588,964	709,719	616,175	801,876	801,876	801,876	185,701
Contractual Services	2,219,468	3,004,154	2,892,930	3,923,327	3,923,327	3,923,327	1,030,397
<i>Transportation</i>	<i>1,435,293</i>	<i>1,527,431</i>	<i>1,741,314</i>	<i>1,829,430</i>	<i>1,829,430</i>	<i>1,829,430</i>	<i>88,116</i>
<i>Community Development</i>	<i>784,175</i>	<i>1,476,723</i>	<i>1,151,616</i>	<i>2,093,897</i>	<i>2,093,897</i>	<i>2,093,897</i>	<i>942,281</i>
Business Lending Services	2,492,260	420,388	2,377,120	2,634,290	2,634,290	2,634,290	257,170
Administrative Services	407,902	445,924	459,974	544,335	544,335	544,335	84,361

**Mid-Willamette Valley
Council of Governments
FY 2020-21 Budget**

BY FUND TYPE

	Actual FY 2018-19	Estimated FY 2019-20	Adopted FY 2019-20	Proposed FY 2020-21	Approved by Budget Committee FY 2020-21	Adopted FY 2020-21	Difference
GENERAL FUND							
<u>Resources</u>	409,816	709,719	616,175	801,876	801,876	801,876	185,701
Federal	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-
Member Dues	226,439	232,972	232,180	259,293	259,293	259,293	27,113
Local Revenue	98,484	278,605	67,619	225,676	225,676	225,676	158,057
Designated Reserves	51,143	-	105,733	107,936	107,936	107,936	2,203
Undesignated Reserves	-	202,056	201,103	201,450	201,450	201,450	347
Transfers	33,750	(3,914)	9,540	7,521	7,521	7,521	(2,019)
<u>Requirements</u>	588,963	709,719	616,175	801,876	801,876	801,876	185,701
Personal Services	187,012	149,189	110,746	151,773	151,773	151,773	41,027
Indirect Charges	44,134	35,208	26,246	37,640	37,640	37,640	11,394
Materials & Services	117,282	152,880	152,572	252,493	252,493	252,493	99,921
Capital Outlay	9,384	14,538	41,300	19,800	19,800	19,800	(21,500)
Transfers	29,095	13,817	17,197	8,519	8,519	8,519	(8,678)
Designated Reserves	-	142,637	30,248	84,666	84,666	84,666	54,418
Undesignated Reserves	202,056	201,450	237,866	246,985	246,985	246,985	9,119
CONTRACTUAL SERVICES FUND							
<u>Resources</u>	2,070,360	3,004,154	2,892,930	3,923,327	3,923,327	3,923,327	1,030,397
Federal	1,093,401	1,064,741	1,374,911	1,851,923	1,851,923	1,851,923	477,012
State	132,138	186,026	161,919	711,882	711,882	711,882	549,963
Local Revenue	495,644	1,475,319	972,072	960,061	960,061	960,061	(12,011)
Designated Reserves	199,150	187,926	238,571	238,898	238,898	238,898	327
Transfers	150,027	90,142	145,457	160,563	160,563	160,563	15,106
<u>Requirements</u>	2,219,468	2,997,236	2,892,930	3,923,327	3,923,327	3,923,327	1,030,397
Personal Services	1,253,626	1,437,800	1,498,360	1,665,505	1,665,505	1,665,505	167,145
Indirect Charges	295,857	339,235	355,110	413,048	413,048	413,048	57,938
Materials & Services	356,197	451,724	713,721	1,495,648	1,495,648	1,495,648	781,927
Grants & Loans to Others	-	-	-	-	-	-	-
Transfers	170,281	128,669	137,800	159,564	159,564	159,564	21,764
Designated Reserves	143,507	639,808	187,939	189,562	189,562	189,562	1,623

**Mid-Willamette Valley
Council of Governments
FY 2020-21 Budget**

BY FUND TYPE

Actual FY 2018-19	Estimated FY 2019-20	Adopted FY 2019-20	Proposed FY 2020-21	Approved by Budget Committee FY 2020-21	Adopted FY 2020-21	Difference
----------------------	-------------------------	-----------------------	------------------------	--	-----------------------	------------

PROPRIETARY FUND - Business Lending Services

<u>Resources</u>	2,502,899	420,388	2,523,745	2,634,290	2,634,290	2,634,290	110,545
Federal	-	-	-	-	-	-	-
State	-	-	9,600	9,600	9,600	9,600	-
Local Revenue	399,277	420,388	523,483	561,094	561,094	561,094	37,611
Designated Reserves	2,103,622	-	1,854,773	1,855,553	1,855,553	1,855,553	780
Transfers	-	-	135,889	208,043	208,043	208,043	72,154
<u>Requirements</u>	2,492,260	420,388	2,377,120	2,634,290	2,634,290	2,634,290	257,170
Personal Services	317,605	302,891	331,724	377,613	377,613	377,613	45,889
Indirect Charges	74,955	71,481	78,618	93,647	93,647	93,647	15,029
Materials & Services	30,625	29,929	38,546	38,192	38,192	38,192	(354)
Grants & Loans to Others	-	-	455,000	455,000	455,000	455,000	-
Transfers	-	-	61,419	208,044	208,044	208,044	146,625
Designated Reserves	2,069,074	16,087	1,411,813	1,461,794	1,461,794	1,461,794	49,981



Work Program

Mid-Willamette Valley Council of Governments
FY 2020-21 Consolidated Budget

RESOURCES

FY 2018-19 Actual	FY 2019-20 Estimated	FY 2019-20 Adopted Budget	Description	COG Consolidated	Member Services	Transportation Planning & GIS Services	Community Development Services	Business Lending Services	Revolving Loan Fund	Administrative Services
-	593,040		Direct Federal Funds	400,000	-	-	400,000	-	-	-
1,018,401	396,701	1,299,911	ODOT Federal Pass-thru Funds	1,371,923	-	1,371,923	-	-	-	-
75,000	75,000	75,000	EDA	80,000	-	-	80,000	-	-	-
-	-	-	EPA	-	-	-	-	-	-	-
-	-	-	BLM	-	-	-	-	-	-	-
-	-	-	NRCS	-	-	-	-	-	-	-
-	-	-	USDA	-	-	-	-	-	-	-
87,455	147,281	119,919	ODOT	123,882	-	123,882	-	-	-	-
54,683	38,745	51,600	Business Oregon (OBDD)	597,600	-	-	588,000	9,600	-	-
-	-	-	DLCD	-	-	-	-	-	-	-
-	-	-	OECCD - Lottery Funds	-	-	-	-	-	-	-
-	-	-	Oregon Secretary of State	-	-	-	-	-	-	-
-	-	-	ODOGAMI	-	-	-	-	-	-	-
-	-	-	ODFW	-	-	-	-	-	-	-
-	-	-	Oregon State University	-	-	-	-	-	-	-
-	-	-	Oregon Parks & Recreation Dept.	-	-	-	-	-	-	-
226,439	232,972	232,180	Member Dues	259,293	259,293	-	-	-	-	-
74,465	109,300	198,164	Marion County	79,956	40,000	12,780	27,176	-	-	-
12,284	20,800	14,800	Polk County	21,266	6,000	8,780	6,486	-	-	-
44,938	47,606	29,947	Yamhill County	37,590	-	29,103	8,487	-	-	-
24,028	30,163	26,203	Salem Area Transit District	31,276	-	31,123	153	-	-	-
34,851	41,073	34,787	Salem-Keizer Schools	40,463	5,000	35,310	153	-	-	-
64,952	68,803	23,568	City of Salem	64,251	40,000	11,198	13,053	-	-	-
21,760	45,134	29,004	City of Keizer	21,822	10,000	8,780	3,042	-	-	-
-	764,608	550,160	Other Member Governments	679,442	44,619	6,800	628,023	-	-	-
47,002	-	-	Non-Member Services	-	-	-	-	-	-	-
19,089	88,960	9,512	In-Kind Revenue	-	-	-	-	-	-	-
-	-	-	SBA: Loan Servicing Revenue	-	-	-	-	-	-	-
38,873	10,580	-	OBDC Revenue	-	-	-	-	-	-	-
2,136	6,827	19,889	CCD Loan Servicing Revenue	25,553	-	-	-	25,553	-	-
-	-	-	Other Loan Servicing Revenue	-	-	-	-	-	-	-
-	-	-	Late Fees	-	-	-	-	-	-	-
-	-	-	OBDC: Loan Marketing Revenue	-	-	-	-	-	-	-
7,128	-	-	OBDC: Loan Packaging Revenue	-	-	-	-	-	-	-
48,295	8,378	127,710	CCD Loan Packaging Revenue	143,594	-	-	-	143,594	-	-
4,350	2,280	6,825	Loan Fee Revenue (RLF Pgm)	6,825	-	-	-	-	6,825	-
-	-	-	Match for RLF Loan Program	-	-	-	-	-	-	-
154,000	153,300	154,000	VDI Contract w/COG (RLF Services)	154,000	-	-	-	154,000	-	-
1,800	900	1,800	Newberg Contract w/COG (RLF Services)	2,037	-	-	-	2,037	-	-
-	-	-	Indep. Contract w/COG (RLF Services)	15,826	-	-	-	15,826	-	-
6,984	5,442	3,807	RLF Interest Income	3,807	-	-	-	-	3,807	-
34,549	-	-	Transfer to RLF Fund Balance	-	-	-	-	-	-	-
-	-	-	Loan Restructure Fees	-	-	-	-	-	-	-
-	81,043	116,568	Principal Repayment	97,246	-	-	-	-	97,246	-
114,139	88,622	130,839	RLF Loan Interest Repayment	112,206	-	-	-	-	112,206	-
484	-	-	Accrued RLF Loan Interest	-	-	-	-	-	-	-
21,395	16,959	2,500	Other Income	107,500	57,500	-	50,000	-	-	-
(285,773)	(10,573)	-	Transfer to Unearned Revenue	-	-	-	-	-	-	-
3,056	6,618	8,290	Reimbursements	7,767	7,767	-	-	-	-	-
9,389	4,852	12,544	Equipment Rental Income	12,146	12,146	-	-	-	-	-
-	-	2,244	Vehicle Replacement Income	2,244	2,244	-	-	-	-	-
1	1	-	Pgm Income to RLF Admin	-	-	-	-	-	-	-
50,855	58,058	97,568	VDI - Housing Rehab Services	79,614	-	-	79,614	-	-	-
1	483,308	-	Transfer of Local Funds	-	-	-	-	-	-	-
-	-	-	Indirect Charge to Projects	544,335	-	-	-	-	-	544,335
-	-	-	Disposal of Equipment	-	-	-	-	-	-	-
3,766	3,470	400	Interest Income	400	400	-	-	-	-	-
-	-	-	Equipment Pool	-	-	-	-	-	-	-
2,353,915	2,257,000	2,363,029	Designated Reserves	2,202,387	107,936	105,187	133,711	780	1,854,773	-
-	202,056	201,103	Undesignated Reserves	201,450	201,450	-	-	-	-	-
183,777	86,228	290,886	Transfers	376,128	7,521	84,564	75,999	208,044	-	-
4,558,467	6,165,535	6,234,757	Total Resources	7,903,829	801,876	1,829,430	2,093,897	559,434	2,074,857	544,335

Mid-Willamette Valley Council of Governments
FY 2020-21 Consolidated Budget

EXPENSES

FY 2018-19 Actual	FY 2019-20 Estimated	FY 2019-20 Adopted Budget	Description	COG Consolidated	Member Services	Transportation Planning & GIS Services	Community Development Services	Business Lending Services	Revolving Loan Fund	Administrative Services
Personal Services										
1,529,455	1,636,415	1,664,428	Salaries	1,766,747	105,967	738,782	424,069	263,648	-	234,281
559,388	605,472	645,573	Fringe Benefits	763,696	45,806	319,347	183,307	113,965	-	101,271
2,088,843	2,241,887	2,310,001	Total Personal Services	2,530,443	151,773	1,058,129	607,376	377,613	-	335,552
414,945	445,924	13,632		544,335	37,640	262,418	150,630	93,647	-	-
Materials and Services										
21,712	23,969	13,632	Legal Services	22,163	21,763	400	-	-	-	-
16,500	14,850	19,800	Lobbyist	-	-	-	-	-	-	-
13,280	-	14,650	Audit	-	-	-	-	-	-	-
34,599	71,272	196,649	Other Professional Services	177,646	154,020	8,000	-	-	-	15,626
4,021	3,957	4,273	Office Supplies	8,875	6,000	500	160	339	-	1,876
28,346	18,864	53,516	Computer Support & Supplies	40,197	-	11,499	356	4,248	-	24,094
5,274	3,728	5,823	Postage	4,869	-	2,700	1,002	467	-	700
10,846	8,844	11,283	Memberships & Subscriptions	6,539	-	600	5,310	629	-	-
19,961	14,613	22,248	Printing	6,716	-	850	2,728	930	-	2,208
342	2,025	847	Plot Charges	-	-	-	-	-	-	-
1,311	180	2,280	Legal Notices	580	-	-	160	-	-	420
13,879	11,199	15,241	Telephone	15,984	934	6,251	3,842	2,491	-	2,466
11,640	1,780	12,729	Insurance	12,354	-	-	-	1,449	-	10,905
130,964	116,238	166,380	Space Rent	185,422	8,879	91,515	39,527	23,065	-	22,436
-	500	-	Building Maintenance - Do Not Use	-	-	-	-	-	-	-
1,048	60	1,000	Equipment Maintenance	100	-	-	-	-	-	100
9,389	4,852	12,544	Equipment Rental	12,147	380	8,352	1,891	612	-	912
5,428	4,593	14,886	Vehicle Pool & Maintenance	15,344	7,577	597	6,343	782	-	45
8,010	7,324	8,785	Mileage	7,019	1,360	2,379	2,700	520	-	60
10,190	9,297	2,530	Other Expense	3,592	-	2,600	442	-	-	550
-	-	54	Meals	150	-	-	-	150	-	-
-	-	-	Meals - Taxed	-	-	-	-	-	-	-
12,432	14,026	25,375	Training, Travel & Meetings	19,173	-	10,873	3,830	1,470	-	3,000
8,961	13,245	6,800	COG Sponsored Meetings	6,800	6,800	-	-	-	-	-
195,250	187,705	226,687	Pass-thru Payments	1,176,735	-	133,735	1,043,000	-	-	-
2,884	1,565	700	Recruitment	35,300	35,000	-	300	-	-	-
-	-	-	Grants to VDI	-	-	-	-	-	-	-
759	689	1,041	Loan Processing Costs	1,041	-	-	-	1,041	-	-
-	-	-	Loans Written Off	-	-	-	-	-	-	-
-	-	-	Reserve for Future Loans	-	-	-	-	-	-	-
-	66,218	140,131	Contingencies	112,529	9,323	50,885	52,321	-	-	-
19,089	32,939	9,512	In-Kind Expense	-	-	-	-	-	-	-
(4,709)	-	6,246	Indirect Carryforward	45,214	457	-	-	-	-	44,757
581,406	634,532	995,642	Total Materials and Services	1,916,489	252,493	331,736	1,163,912	38,193	-	130,155
9,384	14,538	41,300	Capital Outlay	19,800	19,800	-	-	-	-	-
-	152,000	455,000	Grants & Loans to Others	455,000	-	-	-	-	455,000	-
199,377	334,894	290,886	Transfers	376,127	8,519	84,564	75,000	-	208,044	-
2,212,581	2,747,222	1,904,062	Designated Reserves	1,814,650	84,666	92,583	96,979	49,981	1,411,813	78,628
202,056	208,368	237,866	Undesignated Reserves	246,985	246,985	-	-	-	-	-
5,293,647	6,333,441	6,234,757	Total Expenses	7,903,829	801,876	1,829,430	2,093,897	559,434	2,074,857	544,335

Fiscal Year 2020-21 Work Program

The Mid-Willamette Valley Council of Governments is dedicated to providing efficient and effective government services through cooperative planning, program development, analysis, and service delivery.

I. Member Services

(General Fund)

Total Division Budget: \$801,876 (\$616,175 in FY 2019-20)

Salary and Benefit Allocation: \$115,773 (\$110,746 in FY 2019-20)

FTE: 1.90 (.86 in FY 2019-20)

Financing for the tasks described in this section is provided through the agency's General Fund, which is supported primarily by the dues paid by member agencies, and through direct payments for contracted services. At the core of MWVCOG programs are: Promoting regional collaboration, cooperation and dialogue among local units of government; Enhancing collective awareness of major regional issues, projects and activities through newsletters, meetings, seminars and workshops; Providing staff support, technical assistance and local services tailored to the individual needs of Mid-Willamette Valley Council of Government member jurisdictions.

Support for Regional Initiatives/Dialogue

As much of MWVCOG's work is interactive with our member local governments and with a variety of other agencies and organizations, staff members gather, analyze and distribute information; facilitate the participation of interested individuals in COG-related activities; and communicate policy positions and information to local, state and federal decision makers. Examples of activities in this area include the publishing of newsletters; providing staff support for public meetings, forums and various networking opportunities; delivering presentations relating to the COG's services and programs; and holding regional meetings, conferences and workshops.

Facilitation Services

Provide COG staff services tailored to the individual needs of member jurisdictions. Examples of activities in this area include recruitment and related services; facilitation of goal-setting sessions and other meetings; and the development and presentation of City Council, Board and committee trainings and orientations.

Equipment Fund

Provides funding for acquisition of capital equipment. The cost of equipment purchased by this fund is recovered via charges to the program utilizing the equipment. The charges are computed on the straight-line depreciation method over the estimated useful life of the asset.

Mid-Willamette Valley Council of Governments
FY 2020-21 Budget

Member Services	Actual FY 2018-19	Estimated FY 2019-20	Adopted FY 2019-20	Proposed FY 2020-21	Difference		
<u>Resources</u>	409,816	709,719	616,175	801,876	185,701		
Member Dues	226,439	232,972	232,180	259,293	27,113		
Local Revenue	98,484	278,605	67,619	225,676	158,057		
Designated Reserves	51,143	-	105,733	107,936	2,203		
Undesignated Reserves	-	202,056	201,103	201,450	347		
Transfers	33,750	(3,914)	9,540	7,521	(2,019)		
<u>Requirements</u>	590,054	709,716	616,175	801,876	185,701		
			FTE	FTE			
Personal Services	<u>188,099</u>	<u>149,188</u>	<u>0.86</u>	<u>1.90</u>	<u>151,773</u>	<u>41,027</u>	
Executive Director	70,775	53,907	0.28	42,805	0.34	25,358	(17,447)
Transportation Planning Director	2,776	2,813			0.00	-	-
Community Development Director	2,741	12,631	0.10	10,729	0.12	14,476	3,747
HR Manager	-	-			0.50	17,909	17,909
Homeless Initiative Coordinator	27,580	-			0.00	-	-
Finance Director	56	-			0.01	1,398	1,398
Communications Coordinator	385	-			0.35	16,198	16,198
Senior Planner - Modeling	712	3,285	0.00	-	0.00	-	-
Senior Planner	555	794	0.00	-	0.00	-	-
Senior Planner 2	6,361	749	0.00	-	0.00	-	-
Associate Planner/GIS	32	161			0.03	2,356	2,356
Safe Routes to School Coordinator	335	1,224	0.01	551	0.00	-	(551)
Loan Officer	24,925	31,177	0.47	25,711	0.00	-	(25,711)
Loan Documentation/Servicing Specialist	198	2,155	0.00	-	0.01	607	607
Admin Specialist 2	-	-			0.48	24,016	24,016
Fiscal Assistant	-	-			0.06	3,649	3,649
Fringe Benefits	50,517	40,292	30,950		45,806	14,856	
Indirect Charges	<u>44,134</u>	<u>35,208</u>	<u>26,246</u>	<u>37,640</u>	<u>11,394</u>		
Materials and Services	<u>117,286</u>	<u>152,878</u>	<u>152,572</u>	<u>252,493</u>	<u>99,921</u>		
Legal Services	14,173	21,542	12,384	21,763	9,379		
Lobbyist	16,500	14,850	19,800	-	(19,800)		
Other Professional Services	32,547	69,142	49,874	154,020	104,146		
Office Supplies	805	1,095	1,390	6,000	4,610		
Computer Support & Supplies	695	627	-	-	-		
Postage	728	137	1,050	-	(1,050)		
Memberships & Subscriptions	6,363	3,975	6,157	-	(6,157)		
Printing	4,412	5,034	6,600	-	(6,600)		
Plot Charges	-	819	-	-	-		
Telephone	1,200	670	627	934	307		
Space Rent	21,318	11,030	27,635	8,879	(18,756)		
Building Maintenance - Do Not Use	-	500	-	-	-		
Equipment Rental	142	962	468	380	(88)		
Vehicle Pool & Maintenance	2,714	115	7,483	7,577	94		
Mileage	2,193	938	3,825	1,360	(2,465)		
Other Expense	1,224	1,715	1,150	-	(1,150)		
Meals	-	-	54	-	(54)		
Training, Travel & Meetings	5,660	4,917	6,875	-	(6,875)		
COG Sponsored Meetings	8,637	13,245	6,800	6,800	-		
Recruitment	2,684	1,565	400	35,000	34,600		
Contingencies	-	-	-	9,323	9,323		
Indirect Carryforward	(4,709)	-	-	457	457		
Capital Outlay	<u>9,384</u>	<u>14,538</u>	<u>41,300</u>	<u>19,800</u>	<u>(21,500)</u>		
Transfers	<u>29,095</u>	<u>13,817</u>	<u>17,197</u>	<u>8,519</u>	<u>(8,678)</u>		
Designated Reserves	<u>-</u>	<u>142,637</u>	<u>30,248</u>	<u>84,666</u>	<u>54,418</u>		
Undesignated Reserves	<u>202,056</u>	<u>201,450</u>	<u>237,866</u>	<u>246,985</u>	<u>9,119</u>		

II. Local Government Services

(Contractual Services and Proprietary Fund)

Total Division Budget: \$4,482,760 (\$3,341,818 in FY 2019-20)

Salary and Benefit Allocation: \$2,043,118 (\$1,830,084 in FY 2019-20)

Primarily funded through intergovernmental agreements with the governmental units receiving assistance, services are also supported by several federal and state funded grants and programs.

MWVCOG staff supports activities and services that are multi-jurisdictional in character and relatively freestanding, to the end that economies of scale are captured and efficiencies realized. Financial support for these projects is provided by the program entities from their own revenues.

Planning and technical expertise is available within the Local Government Services Division in the areas of intergovernmental relations, land use planning, transportation, economic analysis and development, land use law, natural resources, public infrastructure finance, local governmental financial issues, geographic information system, Census-related services, and information analysis.

II A Transportation Planning and GIS Services

Transportation Planning

Program Budget: \$1,767,705

Salary and Benefit Allocation: \$1,015,959

FTE: 8.37

MWVCOG is the designated Metropolitan Planning Organization (MPO) for transportation planning in the Salem-Keizer-Turner metropolitan area. Policy direction for the MPO program is provided by the Salem/Keizer Area Transportation Study Policy Committee (SKATS). Participants in SKATS are: City of Salem, City of Keizer, City of Turner, Marion County, Polk County, School District 24J, Salem Area Mass Transit District, and Oregon Department of Transportation (ODOT). The SKATS Cooperative Agreement of April 6, 1987 (which is reviewed and endorsed annually) assigns the MWVCOG administrative responsibility for the MPO transportation planning program in the Salem/Keizer Urban Area and fiscal responsibility for contracts and grants related to SKATS operations. The program is funded by the federal government (FHWA and FTA), the Oregon Department of Transportation, and member contributions. A majority portion of the FTA funds are passed through to Cherriots Transit via an annual agreement between MWVCOG and the Salem Area Mass Transit District. SKATS is responsible for the adoption and maintenance of the Salem/Keizer Area Regional Transportation Systems Plan (RTSP), the Transportation Improvement Program (TIP), the regional travel demand model, and major regional transportation studies. SKATS transportation planning activities and those activities by Cherriots funded with the FTA pass-through funds, are determined annually by the SKATS Policy Committee through adoption of the Unified Planning Work Program (UPWP). MWVCOG also started a

Safe Routes to School program for the Salem Keizer School district area with funding from federal transportation grants and the Salem Keizer School District additionally, MWVCOG provides support and assistance to the Mid-Willamette Area Commission on Transportation (MWACT) to facilitate discussion and develop consensus on transportation issues throughout the three county-area. ODOT provides the funding used by MWVCOG for MWACT support.

GIS Services

Program Budget: \$61,725

Salary and Benefit Allocation: \$42,170

FTE: .37

MWVCOG Staff provides information services and geographic information services (GIS) to its members as well as non-members. These services are funded through intergovernmental agreements with the members receiving the service, and service fees for non-members. Projects for the Salem/Keizer School District include updating attendance and district boundary maps, and collecting and organizing pertinent data (i.e. building permits issued) by useful geographic boundaries. MWVCOG also prepares specialized maps as requested, provides technical services for land use and census data planning, and assists members in establishing or expanding the use of geographic information services in their agencies.

II B Community Development Services

Program Budget: \$2,093,897 **

Salary and Benefit Allocation: \$607,376

FTE: 6.40

The Mid-Willamette Valley Council of Governments provides a variety of community development services to its members. Among those services are land use planning, grant writing and administration, housing rehabilitation program management, small business lending, and economic development planning and activities. Through its professional staff, MWVCOG provides a wide range of efficient and cost effective centralized services, many of which are provided on an as-needed basis.

***Figure includes funding for grants applied for, but awards have not yet been received and funds are not guaranteed*

Land Use Planning

Program Budget: \$591,595

Salary and Benefit Allocation: \$367,931

FTE: 4.34

MWVCOG provides professional planners for land use planning services to jurisdictions which cannot afford a full-time planner, and other jurisdictions which need to supplement their resources. These services are funded by intergovernmental agreements with members requesting the service. MWVCOG

currently has intergovernmental agreements with the cities of Amity, Aumsville, Aurora, Dayton, Detroit, Donald, Falls City, Gates, Gervais, Hubbard, Idanha, Jefferson, Lafayette, Mt. Angel, Newberg, Scotts Mills, Sheridan, St. Paul, Sublimity, Turner, and Willamina. Additionally, MWVCOG provides long-range planning services to a number of jurisdictions via contracted services as-needed and as funding becomes available. MWVCOG also anticipates assisting several cities with Development Code updates in the coming year and Urban Growth Boundary (UGB) analysis and potential expansions.

Grants Administration

Program Budget: \$113,567

Salary and Benefit Allocation: \$60,934

FTE: 0.59

MWVCOG provides grant application, administration and project management services to member governments for various community development and public works projects. These services include help in insuring future eligibility for state and federal grants and loans by helping members with regulatory compliance in managing projects. Funding is normally provided by intergovernmental agreements with the particular member receiving the service. We are anticipating contracts with the following members for either continuing or new projects: Amity, Falls City, Sheridan, Willamina and Woodburn.

Housing Rehabilitation Services

Program Budget: \$82,918

Salary and Benefit Allocation: \$58,661

FTE: 0.59

In 1999, the MWVCOG Board of Directors authorized staff to begin providing specialized assistance to members with the management and administration of housing rehabilitation programs and funds. Via the HUD Small Cities Community Development Block Grant (CDBG) Program, these funds provide loans or grants to low and moderate-income homeowners for home repairs and often require extensive regulatory compliance and specialized management on the part of funded cities. Members participating in the Housing Rehabilitation Program include: Marion County, the cities of Aumsville, Aurora, Detroit, Gates, Gervais, Hubbard, Idanha, Jefferson, Scotts Mills, Stayton, Turner and Woodburn. Due to regulatory changes, it is advantageous for many cities to assign these CDBG funds to Valley Development Initiatives, a regional non-profit corporation, for long term management. MWVCOG provides staff services to Valley Development Initiatives (VDI) under contract. MWVCOG also received a new CDBG housing rehabilitation grant in 2018 to help build upon existing program services and will pursue another CDBG grant in fiscal year 2021-22.

Additionally, MWVCOG provides rehabilitation project management services through intergovernmental agreements with the cities of Mt. Angel, Scotts Mills, Silverton, Turner and Woodburn for older grants that are not assigned to VDI on an as needed basis.

Economic Development

Program Budget: \$1,305,897 **

Salary and Benefit Allocation: \$119,850

FTE: .88

The federal Public Works and Economic Development Act provides for the U.S. Economic Development Administration (EDA) to make planning grants to assist with regional economic development planning. The Act also includes provisions for loan and grant programs to finance public works improvements that affect the regional economy and reduce unemployment.

MWVCOG coordinates and provides staff support to the activities of the Mid-Willamette Valley Community Development Partnership, an advisory Board chartered by the MWVCOG consisting of 29 members made up of both local government elected officials and private sector representatives. The Partnership provides policy direction for the regional economic development planning program. This program is supported by federal funds (EDA) and MWVCOG dues.

With EDA assistance, MWVCOG is able to provide economic development services such as urban renewal planning projects, mapping, infrastructure and employment land inventories, participation in regional economic development activities and meetings, and continued services as the Economic Development District to ensure eligibility for EDA funding and opportunities.

Fiduciary Funds

Under an agreement with the Marion Cultural Development Corporation, MWVCOG acts as their fiscal agent. Donations are received and held pending disbursement instructions from the corporation.

***Figure includes funding for grants applied for, but awards have not yet been received and funds are not guaranteed.*

II C Business Lending Services Operations

Program Budget: \$559,434

Salary and Benefit Allocation: \$377,613

FTE: 1.70

MWVCOG operates a regional loan program to finance business facilities. This Revolving Loan Fund (RLF) program was capitalized by grants from the U.S. Economic Development Administration (EDA). Additional capital was provided by several member governments as well as the Regional Investment Program. The Board of Directors appointed a committee of seven members to a Loan Administration Board to review and approve loan applications and oversee the management of the program.

MWVCOG entered into intermediary relationships with the United States Department of Agriculture (USDA), the Oregon Business Development Corporation, CCD Business Development Corporation, and

Business Oregon to provide loan packaging services. Funding for this service is provided from loan recipients as part of the loan closing costs, portfolio servicing income and fees.

Under contract with Valley Development Initiatives, MWVCOG provides staff support and fiscal services to administer an Intermediary Relending Program from the USDA Rural Business Development Loan Program and the SBA Intermediary Lending Pilot (ILP) Program. Additionally, we anticipate renewing contracts with several jurisdictions for revolving loan fund administration services (e.g. Independence, Newberg, and Yamhill County).

Valley Development Initiatives is an US Small Business Administration to become a Community Advantage lender under the SBA 7a guaranty loan program. With this program Valley Development Initiatives can lend to eligible borrowers and receive an SBA guaranty for a portion of the loan, then selling the guaranteed portion to secondary market pools, receiving a premium on the sale, servicing income and income generated from the non-guaranteed portion of each loan. The Community Advantage program targets businesses that cannot find financing elsewhere but are creditworthy.

Mid-Willamette Valley Council of Governments
FY 2020-21 Budget

Transportation Planning and GIS Services	Actual FY 2018-19	Estimated FY 2019-20	Adopted FY 2019-20	Proposed FY 2020-21	Difference		
<u>Resources</u>	1,286,186	1,527,431	1,741,314	1,829,430	88,116		
Federal Funds	1,018,401	989,741	1,299,911	1,371,923	72,012		
State Funds	86,516	142,281	115,419	123,882	8,463		
Local Revenue	(9,165)	149,683	117,978	143,874	25,896		
Designated Reserves	143,507	187,926	145,206	105,187	(40,019)		
Undesignated Reserves	-	-	-	-	-		
Transfers	46,927	57,800	62,800	84,564	21,764		
<u>Requirements</u>	1,439,386	1,527,431	1,741,314	1,829,430	88,116		
			<u>FTE</u>	<u>FTE</u>			
Personal Services	<u>821,763</u>	<u>852,282</u>	8.38	<u>945,123</u>	8.48	<u>1,058,129</u>	<u>113,006</u>
Executive Director	1,716	351	0.05	7,539	0.00	-	(7,539)
Transportation Planning Director	107,335	114,221	1.00	113,714	1.00	116,917	3,203
Senior Planner - Modeling	92,505	102,247	1.00	95,451	1.00	98,114	2,663
Senior Planner	89,004	93,124	1.00	90,085	0.00	-	(90,085)
Senior Planner 2	144,959	129,619	1.80	140,883	1.00	98,114	(42,769)
Associate Planner	65,895	63,119	0.98	76,739	1.80	145,604	68,865
Associate Planner/GIS	49,364	65,873	0.80	62,948	1.88	152,074	89,126
Associate Planner/GIS, System Administrat	-	-	0.75	38,906	0.00	-	(38,906)
Safe Routes to School Coordinator	50,723	53,549	1.00	54,725	0.80	58,706	3,981
Admin Specialist 2	-	-	-	-	1.00	56,264	56,264
Seasonal Relief - SRTS	-	-	-	-	0.18	12,989	12,989
Fringe Benefit	220,247	230,179	-	264,133	-	319,347	55,214
Indirect Charges	<u>192,970</u>	<u>201,138</u>	-	<u>223,993</u>	-	<u>262,418</u>	<u>38,425</u>
Materials and Services	<u>218,464</u>	<u>227,742</u>	-	<u>369,593</u>	-	<u>331,736</u>	<u>(37,857)</u>
Legal Services	-	252	-	-	-	400	400
Other Professional Services	-	2,130	-	16,500	-	8,000	(8,500)
Office Supplies	1,160	1,721	-	240	-	500	260
Computer Support & Supplies	11,816	13,836	-	25,627	-	11,499	(14,128)
Postage	2,091	1,753	-	2,390	-	2,700	310
Memberships & Subscriptions	25	634	-	1,025	-	600	(425)
Printing	8,042	5,608	-	6,698	-	850	(5,848)
Plot Charges	250	749	-	307	-	-	(307)
Telephone	5,255	4,382	-	6,053	-	6,251	198
Insurance	-	400	-	-	-	-	-
Space Rent	55,149	61,539	-	70,063	-	91,515	21,452
Equipment Maintenance	1,048	-	-	900	-	-	(900)
Equipment Rental	2,542	2,693	-	4,712	-	8,352	3,640
Vehicle Pool & Maintenance	214	499	-	319	-	597	278
Mileage	316	624	-	580	-	2,379	1,799
Other Expense	123	4,256	-	100	-	2,600	2,500
Training, Travel & Meetings	3,652	7,429	-	11,200	-	10,873	(327)
COG Sponsored Meetings	-	-	-	-	-	-	-
Pass-thru Payments	126,781	119,237	-	134,741	-	133,735	(1,006)
Reserve for Future Loans	-	-	-	-	-	50,885	50,885
Contingencies	-	-	-	88,138	-	-	(88,138)
Transfers	<u>62,682</u>	<u>102,219</u>	-	<u>62,800</u>	-	<u>84,564</u>	<u>21,764</u>
Designated Reserves	<u>143,507</u>	<u>144,050</u>	-	<u>139,805</u>	-	<u>92,583</u>	<u>(47,222)</u>

Mid-Willamette Valley Council of Governments
FY 2020-21 Budget

Community Development	Actual FY 2018-19	Estimated FY 2019-20	Adopted FY 2019-20		Proposed FY 2020-21		Difference
<u>Resources</u>	784,174	1,476,723	1,151,616		2,093,897		942,281
Federal Funds	75,000	75,000	75,000		480,000		405,000
State Funds	45,622	43,745	46,500		588,000		541,500
Local Revenue	504,809	1,325,636	854,094		816,187		(37,907)
Designated Reserves	55,643	-	93,365		133,711		40,346
Undesignated Reserves	-	-	-		-		-
Transfers	103,100	32,342	82,657		75,999		(6,658)
<u>Requirements</u>	785,582	1,469,804	1,151,616		2,093,897		942,281
			<u>FTE</u>		<u>FTE</u>		
Personal Services	<u>437,363</u>	<u>585,517</u>	<u>5.16</u>	<u>553,237</u>	<u>5.12</u>	<u>607,376</u>	<u>54,139</u>
Executive Director	-	422			0.00	-	-
Transportation Planning Director	29	-			0.00	-	-
Community Development Director	99,399	103,101	0.90	96,555	0.88	102,439	5,884
Senior Planner	60,530	84,085	0.60	54,051	0.60	55,573	1,522
Associate Planner	106,596	107,451	2.61	186,594	2.60	203,196	16,602
Associate Planner/GIS	3,551	11,013	0.03	1,968	0.02	1,610	(358)
Grant Administration Specialist	50,016	120,071	1.00	58,366	1.00	60,258	1,892
Admin Specialist 2	60	34			0.02	993	993
Fiscal Assistant	2,927	1,209	0.02	1,091	0.00	-	(1,091)
Admin Specialist 1	114,255	158,131		154,612	0.00	183,307	28,695
Indirect Charges	<u>102,887</u>	<u>138,097</u>		<u>131,117</u>		<u>150,630</u>	<u>19,513</u>
Materials and Services	<u>137,732</u>	<u>223,982</u>		<u>344,128</u>		<u>1,163,912</u>	<u>819,784</u>
Legal Services	1,886	2,175		575		-	(575)
Other Professional Services	400	-		130,000		-	(130,000)
Office Supplies	236	1,034		404		160	(244)
Computer Support & Supplies	346	150		356		356	-
Postage	1,507	1,721		1,365		1,002	(363)
Memberships & Subscriptions	2,645	3,734		2,980		5,310	2,330
Printing	4,136	3,605		5,786		2,728	(3,058)
Plot Charges	92	357		540		-	(540)
Legal Notices	445	180		1,860		160	(1,700)
Telephone	3,096	4,180		3,909		3,842	(67)
Space Rent	22,316	26,821		28,351		39,527	11,176
Equipment Rental	731	837		1,117		1,891	774
Vehicle Pool & Maintenance	2,204	3,516		6,083		6,343	260
Mileage	4,944	5,374		3,800		2,700	(1,100)
Other Expense	3,290	1,203		580		442	(138)
Training, Travel & Meetings	1,376	1,470		3,830		3,830	-
COG Sponsored Meetings	324	-		-		-	-
Pass-thru Payments	68,469	68,468		91,946		1,043,000	951,054
Recruitment	200	-		300		300	-
Contingencies	-	66,218		50,834		52,321	1,487
In-Kind Expense	19,089	32,939		9,512		-	(9,512)
Indirect Carryforward	-	-		-		-	-
Transfers	<u>107,600</u>	<u>26,450</u>		<u>75,000</u>		<u>75,000</u>	<u>-</u>
Designated Reserves	<u>-</u>	<u>495,758</u>		<u>48,134</u>		<u>96,979</u>	<u>48,845</u>

Mid-Willamette Valley Council of Governments
FY 2020-21 Budget

Business Lending	Actual FY 2018-19	Estimated FY 2019-20	Adopted FY 2019-20	Proposed FY 2020-21	Difference		
<u>Resources</u>	2,512,899	420,388	448,888	559,434	110,546		
Federal Funds	-	-		-	-		
State Funds	10,000	-	9,600	9,600	-		
Local Revenue	399,277	420,388	303,399	341,010	37,611		
Designated Reserves	2,103,622	-	-	780	780		
Transfers	-	-	135,889	208,044	72,155		
<u>Requirements</u>	2,493,684	420,387	448,888	559,434	110,546		
			FTE	FTE			
Personal Services	<u>319,031</u>	<u>302,890</u>	<u>3.25</u>	<u>331,724</u>	<u>3.30</u>	<u>377,613</u>	<u>45,889</u>
Loan Program Manager	107,469	112,473	1.00	101,213	1.00	104,042	2,829
Finance Director	-	619			0.00	-	-
Loan Officer	62,311	39,925	1.00	70,699	1.05	85,062	14,363
Loan Documentation/Servicing Specialist	54,310	57,863	0.99	52,843	0.99	58,195	5,352
Admin Specialist 2	396	456	0.01	561	0.01	512	(49)
Fiscal Assistant	8,911	9,752	0.25	13,702	0.25	15,837	2,135
Fringe Benefits	85,634	81,802		92,706		113,965	21,259
Indirect Charges	<u>74,955</u>	<u>71,481</u>		<u>78,618</u>		<u>93,647</u>	<u>15,029</u>
Materials and Services	<u>30,625</u>	<u>29,929</u>		<u>38,546</u>		<u>38,193</u>	<u>(353)</u>
Office Supplies	158	107		363		339	(24)
Computer Support & Supplies	3,204	4,251		3,439		4,248	809
Postage	271	116		318		467	149
Memberships & Subscriptions	760	501		616		629	13
Printing	959	366		956		930	(26)
Plot Charges	-	100				-	-
Telephone	2,258	1,967		2,467		2,491	24
Insurance	1,380	1,380		1,449		1,449	-
Space Rent	17,732	16,848		22,528		23,065	537
Equipment Maintenance	-	60				-	-
Equipment Rental	370	360		1,099		612	(487)
Vehicle Pool & Maintenance	280	463		971		782	(189)
Mileage	466	388		520		520	-
Other Expense	1,812	2,123		150		-	(150)
Meals	-	-				150	150
Training, Travel & Meetings	215	210		1,470		1,470	-
Loan Processing Costs	759	689		1,041		1,041	-
Contingencies	-	-		1,159		-	(1,159)
Designated Reserves	<u>2,069,074</u>	<u>16,087</u>				<u>49,981</u>	<u>49,981</u>

**Mid-Willamette Valley Council of Governments
Revolving Loan Fund**

Source of Funds

Beginning Carryover	1,876,666
Bank Interest Earnings	3,807
Principal Repayments	97,246
Interest Repayments	112,206
Loan Fees	6,825
Total Revenues	<u>2,096,750</u>

Allocation of Funds

Transfer for Administration Expenses	61,419
Loans to Expanding Businesses	455,000
Loss from Operations	(146,953)
Reserve for Future Loans	1,727,284
Total Allocation	<u>2,096,750</u>

III. Administrative Services

Total Division Budget: \$544,335 (\$459,974 in FY 2019-20)
Salary and Benefit Allocation: \$335,552 (\$369,171 in FY 2019-20)

Administrative Services provide traditional management functions 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 all agency programs.

General Administration

Program Budget: \$308,162
Salary and Benefit Allocation: \$154,785
FTE: 2.66

Provides executive management and coordination of COG staff, projects and activities, including communications and the provision of appropriate facilities and equipment; the development, implementation and refinement of new services; and coordination with regional, statewide and national associations of similar organizations. This area includes all aspects of human resources administration (recruitment and selection, personnel policy development and administration, classification and compensation, and employee benefits). General administration also includes organizational support, professional counsel and policy recommendations to the Mid-Willamette Valley COG Board of Directors, the Executive Committee and Budget Committee.

Fiscal and Budget Administration

Program Budget: \$208,542
Salary and Benefit Allocation: \$172,542
FTE: 1.43

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

Information Technology Services

Program Budget: \$27,631
Salary and Benefit Allocation: \$8,225
FTE: 0.07

Willamette Education Service District (WESD) in collaboration with COG Information Technology (IT) staff develop and implements plans and programs for enhanced use of information technologies; WESD maintains and supports the hardware, software, and telecommunications necessary for the efficient operation of the agency's IT equipment, local area network, and internet presence.

Mid-Willamette Valley Council of Governments
FY 2020-21 Budget

Administrative Services	Actual FY 2018-19	Estimated FY 2019-20	Adopted FY 2019-20		Proposed FY 2020-21		Difference
<u>Resources</u>	414,945	445,924	459,974		544,335		84,361
Indirect Charges	414,945	445,924	459,974		544,335		84,361
<u>Requirements</u>	319,162	352,006	459,974		544,335		84,361
			<u>FTE</u>		<u>FTE</u>		
Personal Services	<u>241,864</u>	<u>352,006</u>	<u>2.87</u>	<u>369,171</u>	<u>4.16</u>	<u>335,552</u>	<u>(33,619)</u>
Executive Director	67,176	69,532	0.67	100,082	0.66	49,646	(50,436)
Transportation Planning Director	1,277	-			0.00	-	-
Community Development Director	616	10,086			0.00	-	-
HR Manager	-	-			0.50	17,909	17,909
Finance Director	94,677	94,770	1.00	95,451	0.99	92,515	(2,936)
Communications Coordinator	-	-			0.35	16,198	16,198
Senior Planner	3,860	-			0.00	-	-
Senior Planner 2	255	-			0.00	-	-
Associate Planner	21	-			0.00	-	-
Associate Planner/GIS	22,359	19,294	0.20	15,761	0.73	5,743	(10,018)
Associate Planner/GIS, System Administrat	-	46			0.00	-	-
Loan Documentation/Servicing Specialist	-	92			0.00	-	-
Admin Specialist 2	23,273	29,289	0.50	27,363	0.49	24,317	(3,046)
Fiscal Assistant	28,350	33,829	0.50	27,342	0.44	27,953	611
Fringe Benefits	-	95,068		103,172		101,271	(1,901)
Materials and Services	<u>77,298</u>	<u>-</u>		<u>90,803</u>		<u>130,155</u>	<u>39,352</u>
Legal Services	5,652	-		948		-	(948)
Audit	13,280	-		14,650		-	(14,650)
Other Professional Services	1,652	-				15,626	15,626
Office Supplies	1,661	-		1,876		1,876	-
Computer Support & Supplies	12,285	-		24,094		24,094	-
Postage	677	-		700		700	-
Memberships & Subscriptions	1,053	-		505		-	(505)
Printing	2,412	-		2,208		2,208	-
Legal Notices	866	-		420		420	-
Telephone	2,068	-		2,185		2,466	281
Insurance	10,260	-		11,280		10,905	(375)
Space Rent	14,449	-		17,803		22,436	4,633
Equipment Maintenance	-	-		100		100	-
Equipment Rental	5,605	-		5,148		912	(4,236)
Vehicle Pool & Maintenance	16	-		30		45	15
Mileage	92	-		60		60	-
Other Expense	3,741	-		550		550	-
Training, Travel & Meetings	1,529	-		2,000		3,000	1,000
Indirect Carryforward	-	-		6,246		44,757	38,511



Appendices

**Mid-Willamette Valley Council of Governments
FY 2020-21 Membership Dues**

July 2017 Population	July 2018 Population	Jurisdiction	FY 2019-20 COG Dues	FY 2020-21 COG Dues
96,370	98,497	MARION COUNTY (less member cities)	\$ 33,623	\$ 37,234
137,225	138,825	City of Salem (Marion Co.)*	See Below	See Below
3,970	3,975	City of Aumsville	1,894	2,098
980	985	City of Aurora	1,076	1,192
210	210	City of Detroit	1,076	1,192
985	985	City of Donald	1,076	1,192
442	440	City of Gates	1,076	1,192
2,570	2,585	City of Gervais	1,226	1,364
3,300	3,305	City of Hubbard	1,574	1,745
78	78	City of Idanha	1,076	1,192
3,235	3,245	City of Jefferson	1,543	1,712
38,345	38,505	City of Keizer	18,291	20,319
3,400	3,415	City of Mt. Angel	1,622	1,802
435	435	City of St. Paul	1,076	1,192
370	375	City of Scotts Mills	1,076	1,192
10,070	10,325	City of Silverton	4,803	5,448
7,770	7,810	City of Stayton	3,706	4,121
2,755	2,890	City of Sublimity	1,314	1,525
2,005	2,085	City of Turner	1,076	1,192
24,685	24,760	City of Woodburn	11,775	13,066
18,190	18,730	POLK COUNTY (less member cities)	6,922	7,875
26,225	26,440	City of Salem (Polk Co.)*	See Below	See Below
15,570	15,830	City of Dallas	7,427	8,353
950	955	City of Falls City	1,076	1,192
9,340	9,370	City of Independence	4,455	4,944
9,855	9,890	City of Monmouth	4,701	5,219
870	885	City of Willamina (Polk Co.)**	See Below	See Below
26,820	27,275	YAMHILL COUNTY (less member cities)	12,793	14,393
1,640	1,655	City of Amity	1,076	1,192
2,205	2,270	City of Carlton	1,076	1,197
2,670	2,720	City of Dayton	1,274	1,436
3,225	3,230	City of Dundee	1,538	1,704
4,095	4,105	City of Lafayette	1,953	2,166
33,665	33,810	City of McMinnville	16,058	17,841
23,480	23,795	City of Newberg	11,200	12,557
6,185	6,190	City of Sheridan	2,950	3,267
1,240	1,275	City of Willamina (Yamhill Co.)**	See Below	See Below
1,075	1,090	City of Yamhill	1,076	1,192
		SPECIAL DISTRICTS		
5,359	5,693	Salem Area Transit District	2,556	3,004
10,507	9,818	Chemeketa Community College	5,012	5,181
40,999	41,177	Salem/Keizer School District	19,557	21,729
		Marion SWCD		1,192
		Willamette ESD	1,076	1,192
		Chehalem Park & Recreation District	1,076	1,192
5,556	5,454	Confederated Tribes of the Grand Ronde Community of Oregon	2,650	2,878
163,450	165,265	*City of Salem Total Fee	33,623	37,235
2,110	2,160	**City of Willamina Total Fee	1,076	1,192
		TOTALS	\$ 232,180	\$ 259,293

**Mid-Willamette Valley Community Development Partnership Board
Economic Development District
FY 2020-21 Assessment**

<u>July 2017 Population</u>	<u>Percent of Pop.</u>	<u>July 2018 Population</u>	<u>Percent of Pop.</u>	<u>Jurisdiction</u>	<u>FY 2019-20 Assessment</u>	<u>FY 2020-21 Assessment</u>
339,200	36.99%	344,035	37.08%	Marion County	27,407	27,176
81,000	8.83%	82,100	8.85%	Polk County	6,543	6,486
106,300	11.59%	107,415	11.58%	Yamhill County	8,587	8,487
3,970	0.43%	3,975	0.43%	City of Aumsville	319	315
980	0.11%	985	0.11%	City of Aurora	150	153
210	0.02%	210	0.02%	City of Detroit	150	153
985	0.11%	985	0.11%	City of Donald	150	153
485	0.05%	485	0.05%	City of Gates	150	153
2,570	0.28%	2,585	0.28%	City of Gervais	207	205
3,300	0.36%	3,305	0.36%	City of Hubbard	267	264
140	0.02%	140	0.02%	City of Idanha	150	153
3,235	0.35%	3,245	0.35%	City of Jefferson	259	257
38,345	4.18%	38,505	4.15%	City of Keizer	3,097	3,042
3,400	0.37%	3,415	0.37%	City of Mt. Angel	274	271
435	0.05%	435	0.05%	City of St. Paul	150	153
163,480	17.83%	165,265	17.81%	City of Salem	13,211	13,053
370	0.04%	375	0.04%	City of Scotts Mills	150	153
10,070	1.10%	10,325	1.11%	City of Silverton	815	814
7,770	0.85%	7,810	0.84%	City of Stayton	630	616
2,755	0.30%	2,890	0.31%	City of Sublimity	222	227
2,005	0.22%	2,085	0.22%	City of Turner	163	161
24,685	2.69%	24,760	2.67%	City of Woodburn	1,993	1,957
15,570	1.70%	15,830	1.71%	City of Dallas	1,260	1,253
950	0.10%	955	0.10%	City of Falls City	150	153
9,340	1.02%	9,370	1.01%	City of Independence	756	740
9,855	1.07%	9,890	1.07%	City of Monmouth	793	784
1,640	0.18%	1,655	0.18%	City of Amity	150	153
2,205	0.24%	2,270	0.24%	City of Carlton	178	176
2,670	0.29%	2,720	0.29%	City of Dayton	215	213
3,225	0.35%	3,230	0.35%	City of Dundee	259	257
4,095	0.45%	4,105	0.44%	City of Lafayette	333	322
33,665	3.67%	33,810	3.64%	City of McMinnville	2,719	2,668
23,480	2.56%	23,795	2.56%	City of Newberg	1,897	1,876
6,185	0.67%	6,190	0.67%	City of Sheridan	496	491
2,110	0.23%	2,160	0.23%	City of Willamina	170	169
1,075	0.12%	1,090	0.12%	City of Yamhill	150	153
5,360	0.58%	5,454	0.58%	Confederated Tribes of the Grand Ronde Community of Oregon	430	425
				Chmeketa Community College	-	153
				Salem/Keizer School Dist	-	153
				Salem Area Transit District	-	153
				Marion SWCD	-	153
				WESD	-	153
917,115	100.00%	927,854	100.00%	TOTALS	\$ 75,000	\$ 75,000

Budget Glossary

General

Service: A MWVCOG organizational unit that is also called a Division. Services include Member Services, Local Government Services, and Administration.

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

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

Contractual Services Fund: The Contractual Services Fund (sometimes referred to as 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.

Proprietary Fund: This fund accounts for the activities of the business development program, an agency enterprise fund.

Resources

Federal Revenue: Revenue from federal grants and contracts. Transportation, Economic Development, 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 entities that can be used as matching funds on MWVCOG contracts that require local matching contributions.

Member Dues: The total amount of dues anticipated from member agencies for the fiscal year. Member Dues Schedule is shown on page 32.

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

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

Transfers: Transfers describe the process of internally moving resources from one MWVCOG 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 shown under the line-item heading of Personal Services. Additional information about salary and benefit 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 reasonable attributed to a specific program or contract. Indirect charges pay for Administrative Services expenses, which include personal services and materials & 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 Personal Services.

Pass-thru Payments: Accounts for dollars that MWVCOG 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 \$500. These items are placed on MWVCOG's inventory and treated as assets on the balance sheet.

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

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

Transfers: Transfers describe the process of internally moving resources from one MWVCOG 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.

Budget Notes

Indirect Cost Allocation: Indirect, or *overhead*, costs of the agency are met through an *Indirect Cost Allocation Plan*, developed in conformance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200) (OMB Uniform Guidance) and submitted to MWVCOG's *cognizant agency*, the United States Department of Commerce, on behalf of the Economic Development Administration. The plan provides for direct programs and services to bear a fair share of the normal operating expenses that, in and of themselves, cannot easily be tied to specific grant or contract funded activity. Examples include telephone, supplies and support services staff, such as those working in areas of administration, fiscal, and information technology. The budgetary allocation for *Administrative Services* appears on page 29. MWVCOG's *Indirect Cost Allocation Plan* for the fiscal year FY 2020-21 calls for a rate of 24.8% of direct personal services costs. Copies of the agency's *Indirect Cost Allocation Plan* may be obtained at MWVCOG's office.

Member Dues and Economic Development District Dues: The FY 2020-21 Member Dues Schedule and the Economic Development District Dues Schedule are shown on pages 31 & 32 respectively. The rates for the schedules for this fiscal year were approved by the Board of Directors on December 17, 2019. Member Dues and Economic Development District Dues, adjusted upward by a 2.8 percent inflation factor (based on the Consumer Price Index), target revenue needs, and population changes.

Budget Assumptions: The following budget assumptions were used by management in the formulation of the document:

1. The CPI for the prior year is 2.80% (Seattle – Urban Wage Earners).
2. Health insurance overall is expected to increase 22.27% from the previous year's budget.
3. A market adjustment to the salary schedule of 2.80% (effective 7/1/2020) has been budgeted.
4. MWVCOG compensation, including salaries and benefits, will be comparable to similar positions in the same job market. This is necessary to attract and retain quality staff.
5. To the extent possible, programs or contracts will be self-supporting. MWVCOG 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.
6. New programs or program reductions will be individually presented to the Board.

Personal Services – Salary and Benefits: Throughout the budget section of the *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 twelve months. However, because some 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 period), the projected fringe benefit expense for fiscal year 2020-21 is 42.92 percent of salary. The anticipated breakdown for fringe benefit costs as a percentage of salary is as follows:

Fringe Costs

Benefit	Monthly Average Cost	Percent
Health Insurance	\$ 1,105	22.27%
Retirement	527	10.62%
Life Insurance	19	0.38%
L-T Disability Insurance	22	0.44%
Parking	58	1.17%
FSA Admin Fee	1	0.02%
FICA	365	7.36%
Unemployment	20	0.40%
Workers Comp	10	0.20%
Wkrs Benefit Assessment	2	0.04%
Total Fringe	<u>\$ 2,129</u>	<u>42.92%</u>
Median Monthly Salary	<u>\$ 4,961</u>	

Costs related to holiday, sick, and vacation leave are also noteworthy. Except for sick leave, leave costs are charged to each program as they are accrued and credited to the specific leave fund. When staff utilizes leave, the associated salary expense is charged to the leave fund used. Sick leave is earned, but not charged until it is actually used.

**Mid-Willamette Valley
Council of Governments
FY 2020-21 Personnel Budget Analysis**

Classification	Budgeted FTE for FY 2020-21	Budgeted FTE for FY 2019-20	Difference
Executive Director	0.50	1.00	(0.50)
Transportation Planning Director	1.00	1.00	-
Community Development Director	1.00	1.00	-
Loan Program Manager	1.00	1.00	-
HR Manager	0.50	-	0.50
Finance Director	1.00	1.00	-
Communications Coordinator	0.70	-	0.70
Senior Planner - Modeling	1.00	1.00	-
Senior Planner	0.60	0.60	-
Senior Planner 2	1.00	1.00	-
Associate Planner	4.40	4.40	-
Associate Planner/GIS	2.00	2.00	-
Associate Planner/GIS, System Administrator	-	-	-
Grant Administration Specialist	1.00	1.00	-
Safe Routes to School Coordinator	0.80	0.75	0.05
Loan Officer	1.05	1.00	0.05
Loan Documentation/Servicing Specialist	1.00	1.00	-
Admin Specialist 2	2.00	2.00	-
Fiscal Assistant	0.75	0.75	-
Seasonal Relief - SRTS	0.18	-	0.18
Total	21.48	20.50	0.98