

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
STATE OF OREGON
2025 - 2026
APPROVED OPERATING BUDGET**



**PRESENTED TO THE BOARD OF DIRECTORS
May 22, 2025**

ROGUE VALLEY COUNCIL OF GOVERNMENTS

2025 - 2026

APPROVED OPERATING BUDGET

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ROGUE VALLEY COUNCIL OF GOVERNMENTS ORGANIZATION OVERVIEW

Councils of Governments (COGs) are voluntary associations of cities, counties, and special purpose districts within a distinct region, serving as planning, coordination, program development, and service delivery organizations. The first COG was established in 1947, and currently COGs serve 35,000 of the country's 39,000 general purpose governments. They exist to promote regional cooperation and provide services and resources that might not otherwise be affordable or available to local governments. While COGs differ in their mix of programs from one region to another, they always share a fundamental purpose – to work with the expressed consent and support of their members to facilitate outcomes that improve the local and regional quality of life.

In 1968, under the provisions of Chapter 190 of the Oregon Revised Statutes, the Rogue Valley Council of Governments (RVCOG) was established by local jurisdictions to operate in Jackson and Josephine Counties. Currently, RVCOG has 24 members: 15 local governments and 9 other entities (special districts and institutions of higher education). Elected and appointed representatives from each of the members serve on RVCOG's Board of Directors, which governs the organization at the policy level. In addition to the Board, RVCOG's moving parts comprise an Executive Committee, professional staff, and a variety of permanent and temporary advisory committees of stakeholders, members of the public, and technical experts. In terms of funding, the vast majority comes through grants and contracts with federal, state, and local governments, with additional funding from donations and membership dues.

Although the specifics of RVCOG's program offerings have evolved over the years in response to new needs of members and changing funding sources, the COG has always maintained its fundamental role as a regional resource for technical expertise and project management, as well as a collective voice for the region when working with the State or Federal government. As we have worked over the years to constantly improve the ways in which we have filled this important niche in southern Oregon, we have also developed an appreciation for the need to balance our dedication to providing highly professional and affordable services with the need to be responsible stewards of public funds and effective financial managers. We trust this budget will demonstrate that we are having success at meeting our members' expectations on both counts.



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**ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL APPROVED 2024-2025 ALL FUNDS BUDGET**

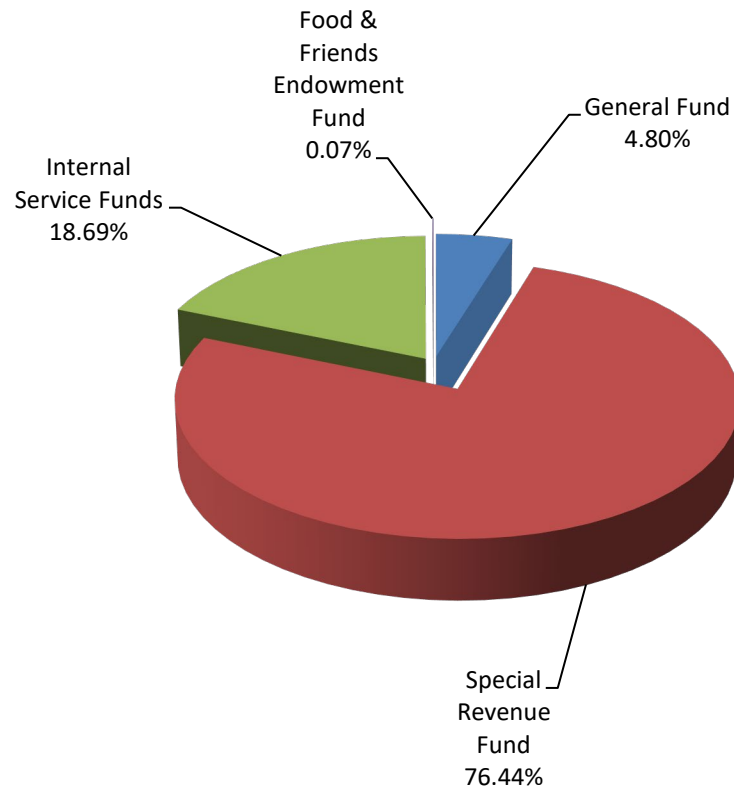
| | | Special Revenue Fund | | | | | | | |
|--|---------------------|---------------------------------|-------------------------------------|--------------------------------------|--------------------------------|---------------------------------------|---------------------------------|-----------------------------------|----------------------------------|
| | | Natural Resources Program | Community Development Program | Senior and Disability Services | Senior Nutrition Program | Transportation Planning Program | Land Use Planning Program | Technology Services Program | Total Special Revenue Fund |
| <u>Resources</u> | <u>General Fund</u> | | | | | | | | |
| Member Dues | 49,098 | - | - | - | - | 65,205 | - | - | 65,205 |
| Other Local Government | - | 198,933 | 173,907 | - | 91,333 | - | 253,605 | 5,000 | 722,778 |
| Federal & State Grants | - | 146,250 | - | 2,310,172 | 1,304,757 | 1,586,980 | - | - | 5,348,159 |
| Contributions & Donations | - | - | - | - | 1,882,202 | - | - | - | 1,882,202 |
| Charges For Services | - | - | - | - | - | - | - | - | - |
| Other Revenues | - | 153,019 | - | 72,721 | 1,500 | - | - | - | 227,240 |
| Indirect Charges | 473,488 | - | - | - | - | - | - | - | - |
| Departmental Administration | - | 7,811 | 23,667 | - | - | - | 42,853 | - | 74,331 |
| Interfund Revenues | - | - | - | - | - | - | - | - | - |
| Interfund Support Transfers | - | - | - | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - | - | - | - |
| Total Resources | 522,586 | 506,013 | 197,574 | 2,382,893 | 3,279,792 | 1,652,185 | 296,458 | 5,000 | 8,319,915 |
| <u>Expenditures</u> | | | | | | | | | |
| <u>Personnel</u> | | | | | | | | | |
| Salaries & Wages | 139,785 | 110,382 | 65,794 | 719,189 | 530,211 | 316,139 | 109,195 | - | 1,850,910 |
| Employee Benefits | 92,276 | 64,387 | 40,415 | 412,508 | 272,018 | 138,284 | 37,667 | - | 965,279 |
| Total Personnel | 232,061 | 174,769 | 106,209 | 1,131,697 | 802,229 | 454,423 | 146,862 | - | 2,816,189 |
| <u>Materials & Services</u> | | | | | | | | | |
| Supplies & Materials | 98,604 | 32,344 | 2,999 | 147,580 | 229,959 | 266,154 | 6,489 | - | 685,525 |
| Purchased Services | 83,554 | 177,088 | - | 370,678 | 1,611,958 | 125,500 | - | 5,000 | 2,290,224 |
| Other Expenses | - | - | - | - | - | - | - | - | - |
| Total Materials & Services | 182,158 | 209,432 | 2,999 | 518,258 | 1,841,917 | 391,654 | 6,489 | 5,000 | 2,975,749 |
| <u>Capital Outlay</u> | - | - | - | - | - | - | - | - | - |
| <u>Debt Service</u> | - | - | - | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | - | - | - | 513,076 | - | - | 513,076 |
| <u>Internal Charges</u> | | | | | | | | | |
| Indirect Charges | - | 29,991 | 18,075 | 189,205 | 135,505 | 76,354 | 24,358 | - | 473,488 |
| Departmental Administration | 729 | 7,082 | 23,667 | - | - | - | 42,853 | - | 73,602 |
| Interfund Charges | 107,638 | 84,739 | 46,624 | 543,733 | 460,141 | 216,678 | 75,896 | - | 1,427,811 |
| Interfund Support Transfers | - | - | - | - | 40,000 | - | - | - | 40,000 |
| Total Internal Charges | 108,367 | 121,812 | 88,366 | 732,938 | 635,646 | 293,032 | 143,107 | - | 2,014,901 |
| Total Appropriated Expenditures | 522,586 | 506,013 | 197,574 | 2,382,893 | 3,279,792 | 1,652,185 | 296,458 | 5,000 | 8,319,915 |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | | | | |
| Depreciation | - | - | - | - | - | - | - | - | - |
| Ending Fund Balance | - | - | - | - | - | - | - | - | - |
| Total Unappropriated Expenditures | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 522,586 | 506,013 | 197,574 | 2,382,893 | 3,279,792 | 1,652,185 | 296,458 | 5,000 | 8,319,915 |
| Total Resources Less Expenditures | - | - | - | - | - | - | - | - | - |

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL APPROVED 2024-2025 ALL FUNDS BUDGET**

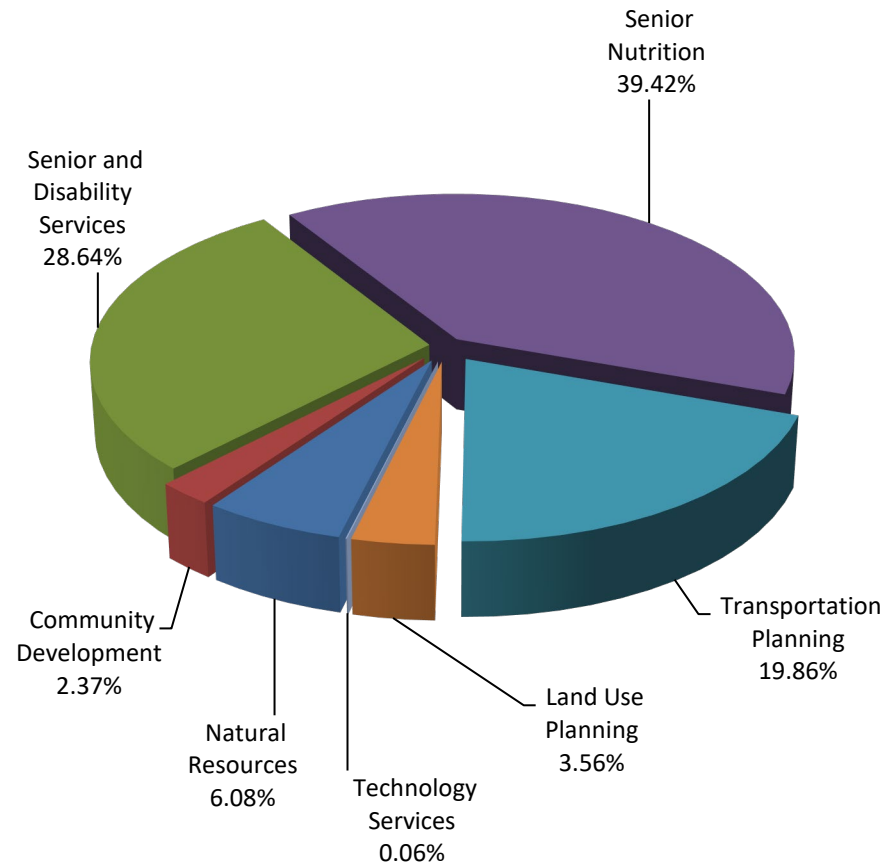
| Internal Service Funds | | | | | | | | |
|--|--------------------------|---------------------------------|---|-------------------------|--|------------------------------------|--|-----------------------|
| | Support Services Fund | Computer Replacement Fund | Building Operations & Maintenance Fund | Leave Liability Fund | Vehicle Operations & Maintenance Fund | Total Internal Service Funds | Food & Friends Endowment Fund | Total RVCOG Budget |
| <u>Resources</u> | | | | | | | | |
| Member Dues | - | - | - | - | - | - | - | 114,303 |
| Other Local Government | 89,793 | - | - | - | - | 89,793 | - | 812,571 |
| Federal & State Grants | - | - | - | - | - | - | - | 5,348,159 |
| Contributions & Donations | - | - | - | - | - | - | - | 1,882,202 |
| Charges For Services | - | - | 48,903 | - | - | 48,903 | - | 48,903 |
| Other Revenues | - | - | - | - | - | - | 7,500 | 234,740 |
| Indirect Charges | - | - | - | - | - | - | - | 473,488 |
| Departmental Administration | - | - | - | - | - | - | - | 74,331 |
| Interfund Revenues | 850,114 | 36,556 | 94,899 | 724,961 | 73,885 | 1,780,415 | - | 1,780,415 |
| Interfund Support Transfers | - | - | - | - | 40,000 | 40,000 | - | 40,000 |
| Beginning Fund Balance | - | - | 48,433 | - | 26,208 | 74,641 | - | 74,641 |
| Total Resources | 939,907 | 36,556 | 192,235 | 724,961 | 140,093 | 2,033,752 | 7,500 | 10,883,753 |
| <u>Expenditures</u> | | | | | | | | |
| <u>Personnel</u> | | | | | | | | |
| Salaries & Wages | 360,591 | - | - | 484,812 | - | 845,403 | - | 2,836,098 |
| Employee Benefits | 182,186 | - | - | 240,149 | - | 422,335 | - | 1,479,890 |
| Total Personnel | 542,777 | - | - | 724,961 | - | 1,267,738 | - | 4,315,988 |
| <u>Materials & Services</u> | | | | | | | | |
| Supplies & Materials | 119,914 | 36,556 | 81,630 | - | 38,493 | 276,593 | 3,650 | 1,064,372 |
| Purchased Services | 32,250 | - | 33,310 | - | - | 65,560 | - | 2,439,338 |
| Other Expenses | - | - | - | - | - | - | - | - |
| Total Materials & Services | 152,164 | 36,556 | 114,940 | - | 38,493 | 342,153 | 3,650 | 3,503,710 |
| <u>Capital Outlay</u> | - | - | - | - | 40,000 | 40,000 | - | 40,000 |
| <u>Debt Service</u> | - | - | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | - | - | - | - | - | 513,076 |
| <u>Internal Charges</u> | | | | | | | | |
| Indirect Charges | - | - | - | - | - | - | - | 473,488 |
| Departmental Administration | - | - | - | - | - | - | - | 74,331 |
| Interfund Charges | 244,966 | - | - | - | - | 244,966 | - | 1,780,415 |
| Interfund Support Transfers | - | - | - | - | - | - | - | 40,000 |
| Total Internal Charges | 244,966 | - | - | - | - | 244,966 | - | 2,368,234 |
| Total Appropriated Expenditures | 939,907 | 36,556 | 114,940 | 724,961 | 78,493 | 1,894,857 | 3,650 | 10,741,008 |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | | | |
| Depreciation | - | - | 77,295 | - | 61,600 | 138,895 | - | 138,895 |
| Ending Fund Balance | - | - | - | - | - | - | 3,850 | 3,850 |
| Total Unappropriated Expenditures | - | - | 77,295 | - | 61,600 | 138,895 | 3,850 | 142,745 |
| Total Expenditures | 939,907 | 36,556 | 192,235 | 724,961 | 140,093 | 2,033,752 | 7,500 | 10,883,753 |
| Total Resources Less Expenditures | - | - | - | - | - | - | - | |

ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL APPROVED 2024-2025 ALL FUNDS BUDGET

Total Approved Budget



Special Revenue Fund Budget



ROGUE VALLEY COUNCIL OF GOVERNMENTS

TOTAL ALL FUNDS COMBINED BUDGET

This summary budget is presented for all funds combined to provide a summary of the total operating costs of the Rogue Valley Council of Governments. It includes revenues from all funding sources, including some inter-fund revenues that are offset by inter-fund transfers and charges for services provided between operating funds.

The resources available to fund the budget are derived primarily from contracts and grants from other governmental jurisdictions, predominantly federal and state. The other significant source of revenue is derived from donations, principally derived from the Food & Friends Senior Meals Program fundraising efforts.

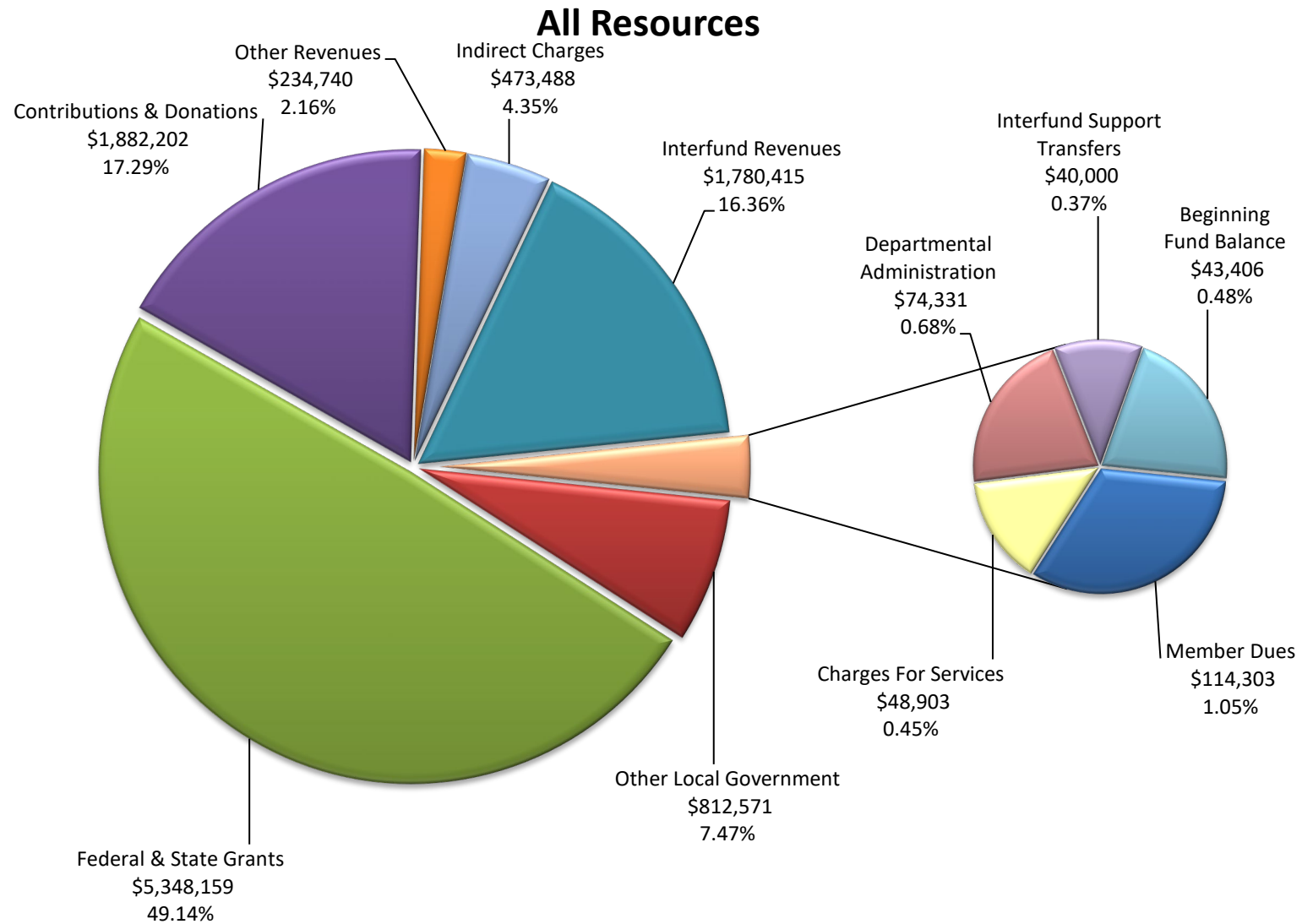
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2025/26 | 2025/26 |
|---------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|----------|
| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | | | Budget | Budget | Budget | Budget |
| <u>Resources</u> | | | | | | |
| Member Dues | 88,242 | 105,719 | 90,128 | 114,303 | 114,303 | - |
| Other Local Government | 927,006 | 623,847 | 822,503 | 812,571 | 812,571 | - |
| Federal & State Grants | 5,824,353 | 5,382,430 | 8,318,107 | 5,348,159 | 5,348,159 | - |
| Contributions & Donations | 896,147 | 1,066,087 | 1,130,313 | 1,882,202 | 1,882,202 | - |
| Charges For Services | 42,473 | 34,709 | 37,503 | 48,903 | 48,903 | - |
| Other Revenues | 220,866 | 237,212 | 211,507 | 234,740 | 234,740 | - |
| Indirect Charges | 400,671 | 420,003 | 462,876 | 473,488 | 473,488 | - |
| Departmental Administration | 84,342 | 77,914 | 76,128 | 74,331 | 74,331 | - |
| Interfund Revenues | 1,406,853 | 1,489,736 | 1,701,067 | 1,780,415 | 1,780,415 | - |
| Interfund Support Transfers | - | - | 100,000 | 40,000 | 40,000 | - |
| Beginning Fund Balance | - | - | 94,933 | 74,641 | 74,641 | - |
| Total Resources | 9,890,953 | 9,437,657 | 13,045,065 | 10,883,753 | 10,883,753 | - |
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 2,391,359 | 2,507,000 | 2,840,248 | 2,836,098 | 2,836,098 | - |
| Employee Benefits | 1,101,590 | 1,160,112 | 1,413,450 | 1,479,890 | 1,479,890 | - |
| Total Personnel | 3,492,949 | 3,667,112 | 4,253,698 | 4,315,988 | 4,315,988 | - |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 1,881,345 | 592,802 | 1,115,948 | 1,064,372 | 1,064,372 | - |
| Purchased Services | 2,281,371 | 2,620,175 | 4,427,217 | 2,439,338 | 2,439,338 | - |
| Other Expenses | - | - | - | - | - | - |
| Total Materials & Services | 4,162,716 | 3,212,977 | 5,543,165 | 3,503,710 | 3,503,710 | - |

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Capital Outlay</u> | - | - | 100,000 | 40,000 | 40,000 | - |
| <u>Debt Service</u> | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | 671,528 | 513,076 | 513,076 | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | 400,670 | 420,003 | 462,876 | 473,488 | 473,488 | - |
| Departmental Administration | 84,343 | 77,916 | 76,128 | 74,331 | 74,331 | - |
| Interfund Charges | 1,406,783 | 1,489,737 | 1,701,067 | 1,780,415 | 1,780,415 | - |
| Interfund Support Transfers | - | - | 100,000 | 40,000 | 40,000 | - |
| Total Internal Charges | 1,891,796 | 1,987,656 | 2,340,071 | 2,368,234 | 2,368,234 | - |
| Total Appropriated Expenditures | 9,547,461 | 8,867,745 | 12,908,462 | 10,741,008 | 10,741,008 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | 96,172 | 119,357 | 125,803 | 138,895 | 138,895 | - |
| Ending Fund Balance | - | - | 10,800 | 3,850 | 3,850 | - |
| Total Unappropriated Expenditures | 96,172 | 119,357 | 136,603 | 142,745 | 142,745 | - |
| Total Expenditures | 9,643,633 | 8,987,102 | 13,045,065 | 10,883,753 | 10,883,753 | - |
| Total Resources Less Expenditures | 247,320 | 450,555 | - | - | - | - |

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2025/26 | 2025/26 |
|--|------------------|------------------|-------------------|-------------------|-------------------|----------------|
| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | Budget | Budget | Budget | Budget | Budget | Budget |
| <u>Summary of</u> | | | | | | |
| <u>Appropriated Expenditures</u> | | | | | | |
| General Fund | 336,078 | 351,614 | 530,812 | 522,586 | 522,586 | - |
| Special Revenue Fund | | | | | | |
| Natural Resources Program | 382,900 | 509,927 | 801,583 | 506,013 | 506,013 | - |
| Community Development Program | 156,653 | 105,332 | 169,638 | 197,574 | 197,574 | - |
| Senior and Disability Services Program | 2,925,755 | 2,569,930 | 4,091,260 | 2,382,893 | 2,382,893 | - |
| Senior Nutrition Program | 2,268,171 | 2,803,651 | 3,282,132 | 3,279,792 | 3,279,792 | - |
| Transportation Planning Program | 1,705,543 | 718,249 | 1,772,371 | 1,652,185 | 1,652,185 | - |
| Land Use Planning Program | 267,730 | 247,058 | 330,254 | 296,458 | 296,458 | - |
| Technology Services Program | 10,795 | 8,248 | 10,000 | 5,000 | 5,000 | - |
| Internal Service Funds | | | | | | |
| Support Services Fund | 751,266 | 782,483 | 908,634 | 939,907 | 939,907 | - |
| Computer Replacement Fund | 28,439 | 39,368 | 34,546 | 36,556 | 36,556 | - |
| Building Operation & Maintenance Fund | 120,593 | 122,217 | 115,173 | 114,940 | 114,940 | - |
| Leave Liability Fund | 529,168 | 559,123 | 704,008 | 724,961 | 724,961 | - |
| Vehicle Operation & Maintenance Fund | 61,292 | 47,251 | 154,851 | 78,493 | 78,493 | - |
| Food & Friends Endowment | 3,078 | 3,294 | 3,200 | 3,650 | 3,650 | - |
| Total Appropriated Expenditures | 9,547,461 | 8,867,745 | 12,908,462 | 10,741,008 | 10,741,008 | - |

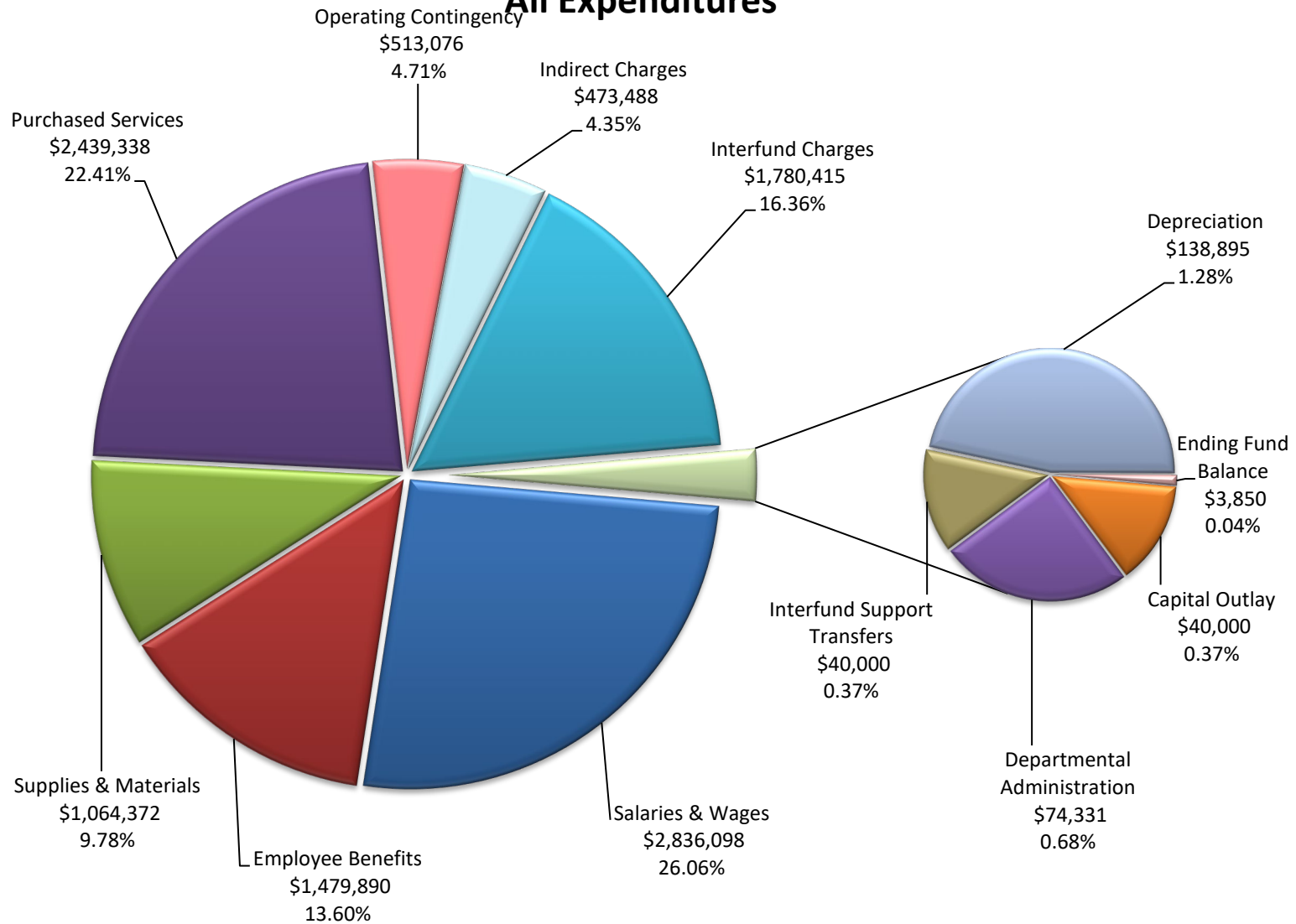


ROGUE VALLEY COUNCIL OF GOVERNMENTS TOTAL RVCOG ALL FUNDS COMBINED BUDGET



ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL RVCOG ALL FUNDS COMBINED BUDGET

All Expenditures



ROGUE VALLEY COUNCIL OF GOVERNMENTS TOTAL GENERAL FUND BUDGET

The General Fund provides the resources necessary to sustain the day-to-day activities of the organization, and is therefore responsible for meeting RVCOG's administrative and operating expenses. The principle funding source for the General Fund is the indirect charges levied on all applicable staff hours spent on projects included in the Special Revenue Fund. The indirect rate is a federally approved percentage that can be applied to federal grants and contracts, and by default to all other grants and contracts, in order to provide funding for administrative overhead costs. In fiscal year 2025-2026, the indirect rate will remain unchanged at 14% (this equates to a 4.51% effective indirect rate when calculated against the full RVCOG budget). RVCOG also direct charges a fairly significant portion of its administrative and operational costs to individual projects through the Internal Service Funds.

A minor revenue source for the General Fund, membership dues (a total of \$49,098, one third of one percent of the organization's overall budget), are collected from each RVCOG member jurisdiction and are used to pay for specific expenditures that federal regulations do not allow or restrict in the indirect rate calculation. The COG has been capable of reducing its membership dues to the lowest point in its 56-year history due in large part to the federal government's decision to allow a variety of pre-project activities (initial conversations with member jurisdictions about needs or project ideas, research, scope of work preparation, grant writing, pre-award activities, etc.) to be included in the overall organizational indirect rate.

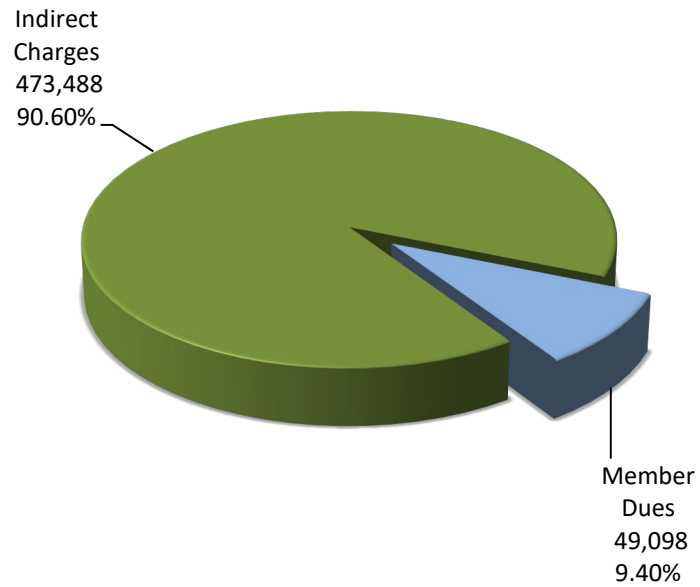
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2025/26 | 2025/26 |
|-----------------------------|---------|---------|---------|----------|----------|---------|
| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | | | Budget | Budget | Budget | Budget |
| <u>Resources</u> | | | | | | |
| Member Dues | 48,243 | 64,356 | 48,243 | 49,098 | 49,098 | |
| Other Local Government | - | - | - | - | - | - |
| Federal & State Grants | - | - | - | - | - | - |
| Contributions & Donations | - | - | - | - | - | - |
| Charges For Services | - | - | - | - | - | - |
| Other Revenues | 453 | 421 | 19,693 | - | - | - |
| Indirect Charges | 400,671 | 420,003 | 462,876 | 473,488 | 473,488 | |
| Departmental Administration | - | - | - | - | - | - |
| Interfund Revenues | - | - | - | - | - | - |
| Interfund Support Transfers | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - |
| Total Resources | 449,367 | 484,780 | 530,812 | 522,586 | 522,586 | - |

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL GENERAL FUND BUDGET**

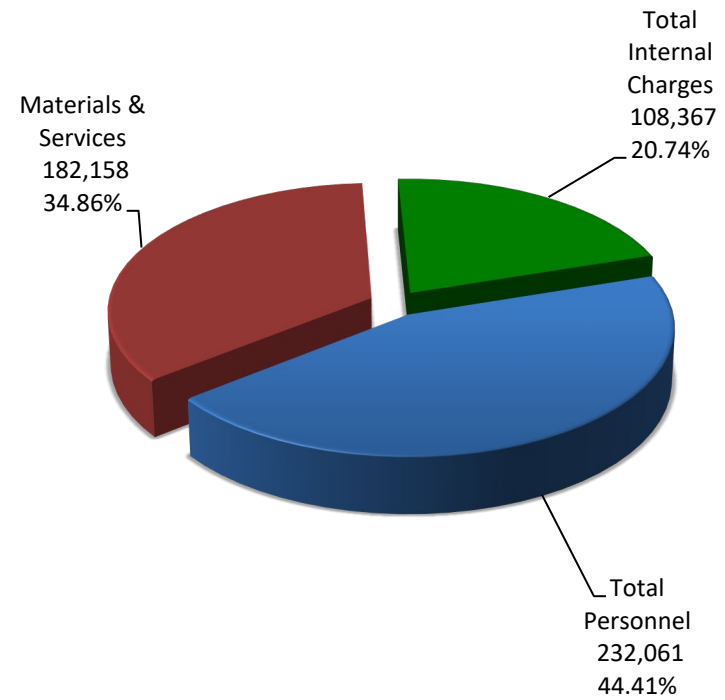
| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 139,555 | 133,826 | 212,120 | 139,785 | 139,785 | |
| Employee Benefits | 72,715 | 74,820 | 111,692 | 92,276 | 92,276 | |
| Total Personnel | 212,270 | 208,646 | 323,812 | 232,061 | 232,061 | - |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 28,753 | 27,636 | 56,851 | 98,604 | 98,604 | |
| Purchased Services | 3,124 | 15,892 | 2,600 | 83,554 | 83,554 | |
| Other Expenses | - | - | - | - | - | |
| Total Materials & Services | 31,877 | 43,528 | 59,451 | 182,158 | 182,158 | - |
| <u>Capital Outlay</u> | - | - | - | - | - | - |
| <u>Debt Service</u> | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | - | - | - | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | - | - | - | - | - | |
| Departmental Administration | 1,593 | 6,380 | 6,136 | 729 | 729 | |
| Interfund Charges | 90,338 | 93,060 | 141,413 | 107,638 | 107,638 | |
| Interfund Support Transfers | - | - | - | - | - | |
| Total Internal Charges | 91,931 | 99,440 | 147,549 | 108,367 | 108,367 | - |
| Total Appropriated Expenditures | 336,078 | 351,614 | 530,812 | 522,586 | 522,586 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | 4,410 | - | - | - | - | |
| Ending Fund Balance | - | - | - | - | - | |
| Total Unappropriated Expenditures | 4,410 | - | - | - | - | - |
| Total Expenditures | 340,488 | 351,614 | 530,812 | 522,586 | 522,586 | - |
| Total Resources Less Expenditures | 108,879 | 133,166 | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL GENERAL FUND BUDGET

Resources



Expenditures



ROGUE VALLEY COUNCIL OF GOVERNMENTS TOTAL SPECIAL REVENUE FUND BUDGET

The Special Revenue Fund includes the seven main areas of program implementation within RVCOG -- Natural Resources, Community Development, Senior & Disability Services, Senior Nutrition, Transportation Planning, Land Use Planning, and Technology Services. The Special Revenue Fund is almost entirely funded by grants and contracts with other governmental entities predominantly from federal and state government, although significant revenue from local government is also obtained in exchange for specific services.

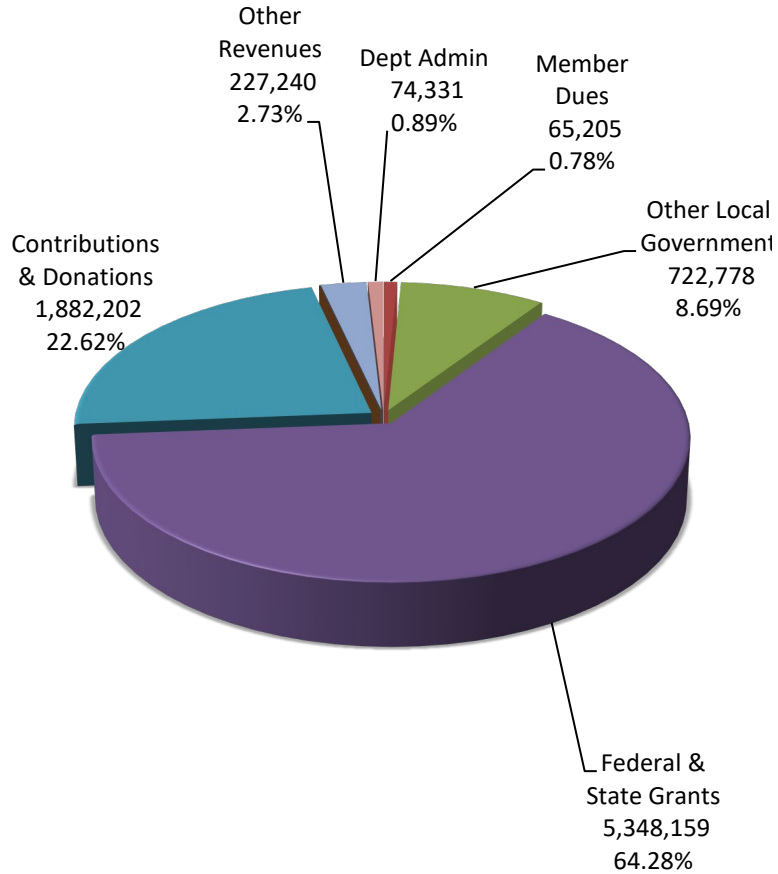
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2025/26 | 2025/26 |
|---------------------------------------|------------------|------------------|-------------------|------------------|------------------|----------|
| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | | | Budget | Budget | Budget | Budget |
| <u>Resources</u> | | | | | | |
| Member Dues | 39,999 | 41,363 | 41,885 | 65,205 | 65,205 | - |
| Other Local Government | 823,617 | 496,048 | 727,712 | 722,778 | 722,778 | - |
| Federal & State Grants | 5,824,353 | 5,332,430 | 8,318,107 | 5,348,159 | 5,348,159 | - |
| Contributions & Donations | 896,147 | 1,013,728 | 1,130,313 | 1,882,202 | 1,882,202 | - |
| Charges For Services | 10,885 | 2,814 | - | - | - | - |
| Other Revenues | 126,257 | 172,397 | 163,093 | 227,240 | 227,240 | - |
| Indirect Charges | - | - | - | - | - | - |
| Departmental Administration | 84,342 | 77,914 | 76,128 | 74,331 | 74,331 | - |
| Interfund Revenues | - | - | - | - | - | - |
| Interfund Support Transfers | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - |
| Total Resources | 7,805,600 | 7,136,694 | 10,457,238 | 8,319,915 | 8,319,915 | - |
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 1,588,107 | 1,669,186 | 1,808,552 | 1,850,910 | 1,850,910 | - |
| Employee Benefits | 742,245 | 773,203 | 900,664 | 965,279 | 965,279 | - |
| Total Personnel | 2,330,352 | 2,442,389 | 2,709,216 | 2,816,189 | 2,816,189 | - |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 1,557,960 | 298,585 | 767,442 | 685,525 | 685,525 | - |
| Purchased Services | 2,221,212 | 2,537,668 | 4,350,613 | 2,290,224 | 2,290,224 | - |
| Other Expenses | - | - | - | - | - | - |
| Total Materials & Services | 3,779,172 | 2,836,253 | 5,118,055 | 2,975,749 | 2,975,749 | - |

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL SPECIAL REVENUE FUND BUDGET**

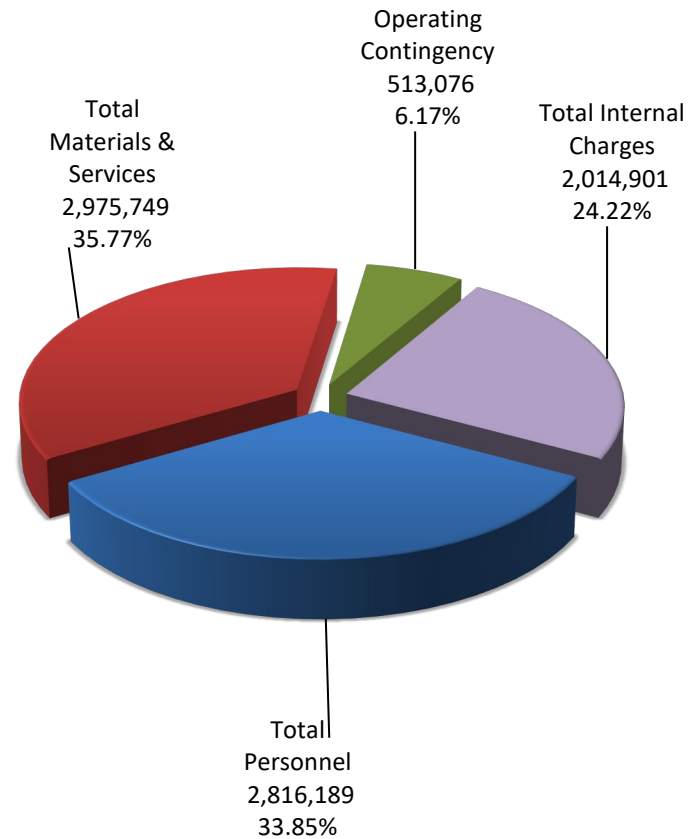
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2025/26 | 2025/26 |
|--|------------------|------------------|-------------------|------------------|------------------|----------------|
| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | Budget | Budget | Budget | Budget | Budget | Budget |
| <u>Capital Outlay</u> | - | - | - | - | - | - |
| <u>Debt Service</u> | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | 671,528 | 513,076 | 513,076 | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | 392,021 | 409,187 | 454,233 | 473,488 | 473,488 | - |
| Departmental Administration | 82,750 | 71,536 | 69,992 | 73,602 | 73,602 | - |
| Interfund Charges | 1,133,252 | 1,203,030 | 1,334,214 | 1,427,811 | 1,427,811 | - |
| Interfund Support Transfers | - | - | 100,000 | 40,000 | 40,000 | - |
| Total Internal Charges | 1,608,023 | 1,683,753 | 1,958,439 | 2,014,901 | 2,014,901 | - |
| Total Appropriated Expenditures | 7,717,547 | 6,962,395 | 10,457,238 | 8,319,915 | 8,319,915 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | - | - | - | - | - | - |
| Ending Fund Balance | - | - | - | - | - | - |
| Total Unappropriated Expenditures | - | - | - | - | - | - |
| Total Expenditures | 7,717,547 | 6,962,395 | 10,457,238 | 8,319,915 | 8,319,915 | - |
| Total Resources Less Expenditures | 88,053 | 174,299 | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS TOTAL SPECIAL REVENUE FUND BUDGET

Resources



Expenditures





ROGUE VALLEY COUNCIL OF GOVERNMENTS NATURAL RESOURCES PROGRAM BUDGET



The Natural Resources Program works with member jurisdictions, partners, agencies, and the public to conserve, protect, and enhance the health of the natural environment while facilitating its responsible use through on-the-ground implementation projects, providing technical assistance, regulatory compliance support and improved coordination and collaboration between local, state, and regional partners. We also implement comprehensive education and outreach programs to the community to build support, create future nature resource stewards, and recruit volunteers. Currently the department provides the following services: water quality monitoring (sample collection and lab analysis, program design and management); Clean Water Act/Regulatory Compliance program support (Total Maximum Daily Load (TMDL) and NPDES Phase II/MS4), riparian restoration including post-fire activities (project development, creating site specific planting plans, controlling invasive species, grant writing, implementing/managing on the ground projects including restoration and invasive species contractors, site monitoring, surveying and mapping); general watershed planning and assessment; comprehensive education and outreach programs including Stream Smart and Salmon Watch; organizing and coordinating volunteer activities including creek and river clean-ups; ESRI support services (GIS mapping including online mapping, survey design, and field collection using Survey 1-2-3 or other programs); participating in regional programs and review teams including the Rogue Drinking Water Partnership, project management (grants, contracts, contractors); permitting (obtaining permits, monitoring and reporting); grant writing, organizing and hosting regional forums and open houses; environmental review; Brownfields assistance (assessment, clean-up, inventories); Emergency Response Planning Assistance; Defensible Space work; and, fish passage improvement. The Department also provides coordination and implementation support to the Bear Creek Restoration Initiative (BCRI), the Cooperative Weed Management Area (CWMA), the Bear Creek and Middle Rogue TMDL, and the Bear Creek NPDES Phase II/MS4 program (outreach and public participation and public involvement control measures).

Resources

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|-----------------------------|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| Member Dues | - | - | - | - | - | - |
| Other Local Government | 240,327 | 192,785 | 192,034 | 198,933 | 198,933 | |
| Federal & State Grants | 118,561 | 273,594 | 561,000 | 146,250 | 146,250 | |
| Contributions & Donations | 9,878 | 11,314 | - | - | - | |
| Charges For Services | - | - | - | - | - | |
| Other Revenues | 10,990 | 18,304 | 40,738 | 153,019 | 153,019 | |
| Departmental Administration | 6,649 | 7,419 | 7,811 | 7,811 | 7,811 | |
| Interfund Support Transfers | - | - | - | - | - | |
| Total Resources | 386,405 | 503,416 | 801,583 | 506,013 | 506,013 | - |

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2025/26 | 2025/26 |
|--|---------|---------|---------|----------|----------|---------|
| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | | | Budget | Budget | Budget | Budget |
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 92,638 | 98,235 | 98,363 | 110,382 | 110,382 | |
| Employee Benefits | 51,449 | 54,059 | 55,107 | 64,387 | 64,387 | |
| Total Personnel | 144,087 | 152,294 | 153,470 | 174,769 | 174,769 | - |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 20,137 | 24,039 | 31,724 | 32,344 | 32,344 | |
| Purchased Services | 122,995 | 231,742 | 511,850 | 177,088 | 177,088 | |
| Other Expenses | - | - | - | - | - | |
| Total Materials & Services | 143,132 | 255,781 | 543,574 | 209,432 | 209,432 | - |
| <u>Capital Outlay</u> | | | | | | |
| | - | - | - | - | - | - |
| <u>Debt Service</u> | | | | | | |
| | - | - | - | - | - | - |
| <u>Operating Contingency</u> | | | | | | |
| | - | - | - | - | - | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | 24,699 | 26,008 | 26,339 | 29,991 | 29,991 | |
| Departmental Administration | 5,781 | 7,648 | 6,393 | 7,082 | 7,082 | |
| Interfund Charges | 65,201 | 68,196 | 71,807 | 84,739 | 84,739 | |
| Interfund Support Transfers | - | - | - | - | - | |
| Total Internal Charges | 95,681 | 101,852 | 104,539 | 121,812 | 121,812 | - |
| Total Appropriated Expenditures | 382,900 | 509,927 | 801,583 | 506,013 | 506,013 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | - | - | - | - | - | - |
| Ending Fund Balance | - | - | - | - | - | - |
| Total Unappropriated Expenditures | - | - | - | - | - | - |
| Total Expenditures | 382,900 | 509,927 | 801,583 | 506,013 | 506,013 | - |
| Total Resources Less Expenditures | 3,505 | (6,511) | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS COMMUNITY DEVELOPMENT PROGRAM BUDGET

The Community Development program focuses on grant writing and grant/project administration services in response to the needs of member jurisdictions. The program coordinates projects through all stages: defining need, designing projects that address those needs, obtaining funding, presentations to decision-makers and members of the public, RFPs, contracting, wage standards compliance analysis and reporting, and project close-out. RVCOG has an exemplary reputation with those federal and state agencies that provide the most popular and heavily used grant and loan programs available on the local level, including Community Development Block Grants, Federal Emergency Management Agency grants, Water/Wastewater Financing Programs, State Energy Program Grants, Energy Efficiency and Conservation Block Grants, Seismic Rehabilitation Grant Program, Safe Drinking Water Revolving Loan Fund, Special Public Works Fund, Water and Wastewater Revolving Loan Fund Grants, Rural Development Loan Assistance, and Oregon Parks and Recreation Department's Local Government Grant Program.

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|-----------------------------|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Resources</u> | | | | | | |
| Member Dues | - | - | - | - | - | - |
| Other Local Government | 123,202 | 32,383 | 144,570 | 173,907 | 173,907 | - |
| Federal & State Grants | 5,337 | 50,915 | - | - | - | - |
| Contributions & Donations | - | - | - | - | - | - |
| Charges For Services | - | - | - | - | - | - |
| Other Revenues | - | 3,236 | - | - | - | - |
| Indirect Charges | - | - | - | - | - | - |
| Departmental Administration | 13,522 | 22,423 | 25,068 | 23,667 | 23,667 | - |
| Interfund Revenues | - | - | - | - | - | - |
| Interfund Support Transfers | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - |
| Total Resources | 142,061 | 108,957 | 169,638 | 197,574 | 197,574 | - |
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 56,581 | 36,238 | 54,158 | 65,794 | 65,794 | - |
| Employee Benefits | 33,925 | 22,176 | 32,148 | 40,415 | 40,415 | - |
| Total Personnel | 90,506 | 58,414 | 86,306 | 106,209 | 106,209 | - |

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 174 | | 11,500 | 2,999 | 2,999 | |
| Purchased Services | 225 | | - | - | - | |
| Other Expenses | - | | - | - | - | |
| Total Materials & Services | 399 | - | 11,500 | 2,999 | 2,999 | - |
| <u>Capital Outlay</u> | - | - | - | - | - | - |
| <u>Debt Service</u> | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | - | - | - | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | 15,152 | 9,801 | 14,553 | 18,075 | 18,075 | |
| Departmental Administration | 12,844 | 12,112 | 20,350 | 23,667 | 23,667 | |
| Interfund Charges | 37,752 | 25,005 | 36,929 | 46,624 | 46,624 | |
| Interfund Support Transfers | - | - | - | - | - | |
| Total Internal Charges | 65,748 | 46,918 | 71,832 | 88,366 | 88,366 | - |
| Total Appropriated Expenditures | 156,653 | 105,332 | 169,638 | 197,574 | 197,574 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | - | - | - | - | | |
| Ending Fund Balance | - | - | - | - | | |
| Total Unappropriated Expenditures | - | - | - | - | - | - |
| Total Expenditures | 156,653 | 105,332 | 169,638 | 197,574 | 197,574 | - |
| Total Resources Less Expenditures | (14,592) | 3,625 | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS SENIOR & DISABILITY SERVICES PROGRAM BUDGET



Senior & Disability Services (SDS), a component of RVCOG's designation as the Area Agency on Aging for Jackson and Josephine Counties, implements a variety of programs that foster independence and enable people to "age in place" for as long and safely as possible. These programs include Oregon Project Independence, Veteran Directed Care, Family Caregiver Respite and Support, behavioral health support programs, evidence-based and evidence-informed health promotion programs, the Disaster Registry, and Lifelong Housing certification. SDS is a fully functioning Aging and Disability Resource Connection (ADRC) through which experienced and knowledgeable staff connect individuals to local information, resources, and services. SDS staff also provide Options Counseling to assist older adults, adults with disabilities, and their families make informed decisions about meeting long-term care needs.

In conjunction with its Senior Advisory Council and subcommittees, SDS advocates on behalf of older adults and adults with disabilities at the local, state, and federal levels. SDS works in partnership with the local Oregon Department of Human Services Aging and People with Disabilities (ODHS APD) offices to administer the state's Long-Term Care and Financial Assistance programs and collaborates with local Coordinated Care Organizations (CCOs) to develop, implement, and evaluate innovative approaches to coordinating and delivering high quality long term-care and support services that improve health and reduce costs.

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|-----------------------------|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Resources</u> | | | | | | |
| Member Dues | - | - | - | - | - | - |
| Other Local Government | 105,932 | 51,334 | - | - | - | - |
| Federal & State Grants | 2,715,680 | 2,567,737 | 3,970,105 | 2,310,172 | 2,310,172 | - |
| Contributions & Donations | 3,372 | 3,200 | - | - | - | - |
| Charges For Services | 10,885 | 2,814 | - | - | - | - |
| Other Revenues | 112,715 | 131,616 | 121,155 | 72,721 | 72,721 | - |
| Indirect Charges | - | - | - | - | - | - |
| Departmental Administration | - | - | - | - | - | - |
| Interfund Revenues | - | - | - | - | - | - |
| Interfund Support Transfers | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - |
| Total Resources | 2,948,584 | 2,756,701 | 4,091,260 | 2,382,893 | 2,382,893 | - |

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 741,468 | 714,362 | 715,428 | 719,189 | 719,189 | |
| Employee Benefits | 388,384 | 370,033 | 387,196 | 412,508 | 412,508 | |
| Total Personnel | 1,129,852 | 1,084,395 | 1,102,624 | 1,131,697 | 1,131,697 | - |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 181,648 | 115,041 | 264,205 | 147,580 | 147,580 | |
| Purchased Services | 893,252 | 671,928 | 2,008,417 | 370,678 | 370,678 | |
| Other Expenses | - | - | - | - | - | |
| Total Materials & Services | 1,074,900 | 786,969 | 2,272,622 | 518,258 | 518,258 | - |
| <u>Capital Outlay</u> | | | | | | |
| | - | - | - | - | - | - |
| <u>Debt Service</u> | | | | | | |
| | - | - | - | - | - | - |
| <u>Operating Contingency</u> | | | | | | |
| | - | - | - | - | - | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | 189,198 | 181,424 | 184,219 | 189,205 | 189,205 | |
| Departmental Administration | 469 | 49 | - | - | - | |
| Interfund Charges | 531,336 | 517,093 | 531,795 | 543,733 | 543,733 | |
| Interfund Support Transfers | - | - | - | - | - | |
| Total Internal Charges | 721,003 | 698,566 | 716,014 | 732,938 | 732,938 | - |
| Total Appropriated Expenditures | 2,925,755 | 2,569,930 | 4,091,260 | 2,382,893 | 2,382,893 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | - | - | - | - | - | - |
| Ending Fund Balance | - | - | - | - | - | - |
| Total Unappropriated Expenditures | - | - | - | - | - | - |
| Total Expenditures | 2,925,755 | 2,569,930 | 4,091,260 | 2,382,893 | 2,382,893 | - |
| Total Resources Less Expenditures | 22,829 | 186,771 | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS SENIOR NUTRITION PROGRAM BUDGET



As a component of RVCOG's Area Agency on Aging, Food & Friends, the Meals on Wheels and Senior Meals Program, provides meals to eligible older adults and adults with disabilities in Jackson and Josephine Counties. Balanced nutrition and social contact on a frequent basis are key to maintaining good health and necessary for living independently. Together with our volunteers, we provide a hot, nutritious meal, social interaction, and an invaluable safety check to our community's most vulnerable members. The program's ten congregate meal sites provide an environment that promotes friendship and a feeling of belonging that is often missing in the lives of many older adults today. These sites, along with five additional home delivery locations, also serve as staging points for the Meals on Wheels program. To meet the logistical and financial challenges of providing meals throughout the two-county region, Food & Friends focuses on the continued building of community awareness of the program, local fundraising, volunteer recruitment and training, and collaboration with other local service agencies.

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2025/26 | 2025/26 |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget |
| <u>Resources</u> | | | | | | |
| Member Dues | - | - | - | - | - | - |
| Other Local Government | 73,770 | 63,770 | 94,103 | 91,333 | 91,333 | |
| Federal & State Grants | 1,309,171 | 1,717,228 | 2,056,516 | 1,304,757 | 1,304,757 | |
| Contributions & Donations | 882,897 | 999,214 | 1,130,313 | 1,882,202 | 1,882,202 | |
| Charges For Services | - | - | - | - | - | - |
| Other Revenues | 2,549 | 19,241 | 1,200 | 1,500 | 1,500 | |
| Indirect Charges | - | - | - | - | - | - |
| Departmental Administration | - | - | - | - | - | - |
| Interfund Revenues | - | - | - | - | - | - |
| Interfund Support Transfers | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - |
| Total Resources | 2,268,387 | 2,799,453 | 3,282,132 | 3,279,792 | 3,279,792 | - |

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 362,638 | 423,810 | 510,488 | 530,211 | 530,211 | |
| Employee Benefits | 146,739 | 172,614 | 228,408 | 272,018 | 272,018 | |
| Total Personnel | 509,377 | 596,424 | 738,896 | 802,229 | 802,229 | - |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 224,636 | 132,011 | 209,461 | 229,959 | 229,959 | |
| Purchased Services | 1,165,158 | 1,626,498 | 1,695,346 | 1,611,958 | 1,611,958 | |
| Other Expenses | - | - | - | - | - | |
| Total Materials & Services | 1,389,794 | 1,758,509 | 1,904,807 | 1,841,917 | 1,841,917 | - |
| <u>Capital Outlay</u> | - | - | - | - | - | - |
| <u>Debt Service</u> | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | - | - | - | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | 85,988 | 100,504 | 125,148 | 135,505 | 135,505 | |
| Departmental Administration | - | - | - | - | - | |
| Interfund Charges | 283,012 | 348,214 | 413,281 | 460,141 | 460,141 | |
| Interfund Support Transfers | - | - | 100,000 | 40,000 | 40,000 | |
| Total Internal Charges | 369,000 | 448,718 | 638,429 | 635,646 | 635,646 | - |
| Total Appropriated Expenditures | 2,268,171 | 2,803,651 | 3,282,132 | 3,279,792 | 3,279,792 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | - | - | - | - | - | - |
| Ending Fund Balance | - | - | - | - | - | - |
| Total Unappropriated Expenditures | - | - | - | - | - | - |
| Total Expenditures | 2,268,171 | 2,803,651 | 3,282,132 | 3,279,792 | 3,279,792 | - |
| Total Resources Less Expenditures | 216 | (4,198) | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS TRANSPORTATION PLANNING PROGRAM BUDGET



The primary function of RVMCOG's Transportation Planning Program is to fulfill the responsibilities of the Metropolitan Planning Organization (MPO) for the Medford and Grants Pass Urbanized Areas. The RVMCOG is designated as the MPO for both federally designated regions. The Board of Directors delegated responsibility for MPO policy functions to a committee of elected and appointed officials from each of the two areas. For the Medford area, the Rogue Valley MPO comprises the cities of Ashland, Talent, Phoenix, Jacksonville, Medford, Central Point, and Eagle Point, Jackson County, and the Rogue Valley Transportation District (RVTD). For the Grants Pass area, the Middle Rogue MPO comprises the cities of Grants Pass, Rogue River, and Gold Hill, Josephine County, and Jackson County. The Oregon Department of Transportation (ODOT) participates in both MPOs.

The department has other transportation planning related activities, including staff support to the Rogue Valley Area Commission on Transportation (an advisory board to ODOT representing Jackson and Josephine counties), assistance to jurisdictions on such initiatives as Transportation System Plans and active transportation plans as well as providing technical support and planning assistance to the Rogue Valley Transportation District (RVTD).

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2025/26 | 2025/26 |
|-----------------------------|------------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Actual | Adopted Budget | Proposed Budget | Approved Budget | Adopted Budget |
| <u>Resources</u> | | | | | | |
| Member Dues | 39,999 | 41,363 | 41,885 | 65,205 | 65,205 | |
| Other Local Government | - | - | - | - | - | |
| Federal & State Grants | 1,673,184 | 717,557 | 1,730,486 | 1,586,980 | 1,586,980 | |
| Contributions & Donations | - | - | - | - | - | |
| Charges For Services | - | - | - | - | - | |
| Other Revenues | 3 | - | - | - | - | |
| Indirect Charges | - | - | - | - | - | |
| Departmental Administration | - | - | - | - | - | |
| Interfund Revenues | - | - | - | - | - | |
| Interfund Support Transfers | - | - | - | - | - | |
| Beginning Fund Balance | - | - | - | - | - | |
| Total Resources | 1,713,186 | 758,920 | 1,772,371 | 1,652,185 | 1,652,185 | - |

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 226,332 | 290,703 | 304,336 | 316,139 | 316,139 | |
| Employee Benefits | 87,102 | 115,298 | 145,459 | 138,284 | 138,284 | |
| Total Personnel | 313,434 | 406,001 | 449,795 | 454,423 | 454,423 | - |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 1,127,142 | 24,120 | 248,904 | 266,154 | 266,154 | |
| Purchased Services | 28,967 | 300 | 125,000 | 125,500 | 125,500 | |
| Other Expenses | - | - | - | - | - | |
| Total Materials & Services | 1,156,109 | 24,420 | 373,904 | 391,654 | 391,654 | - |
| <u>Capital Outlay</u> | - | - | - | - | - | - |
| <u>Debt Service</u> | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | 671,528 | 513,076 | 513,076 | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | 53,437 | 67,699 | 74,718 | 76,354 | 76,354 | |
| Departmental Administration | 33,954 | 40,131 | - | - | - | |
| Interfund Charges | 148,609 | 179,998 | 202,426 | 216,678 | 216,678 | |
| Interfund Support Transfers | - | - | - | - | - | |
| Total Internal Charges | 236,000 | 287,828 | 277,144 | 293,032 | 293,032 | - |
| Total Appropriated Expenditures | 1,705,543 | 718,249 | 1,772,371 | 1,652,185 | 1,652,185 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | - | - | - | - | - | - |
| Ending Fund Balance | - | - | - | - | - | - |
| Total Unappropriated Expenditures | - | - | - | - | - | - |
| Total Expenditures | 1,705,543 | 718,249 | 1,772,371 | 1,652,185 | 1,652,185 | - |
| Total Resources Less Expenditures | 7,643 | 40,671 | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS

LAND USE PLANNING PROGRAM BUDGET

The Land Use Planning Program provides professional planning services to member jurisdictions that lack the volume of work necessary to maintain a full time planner or need additional planning staff to handle increased workloads. Typical services include land development code updates, comprehensive plan and zone changes, development plan, subdivision and partition plat reviews, and reports.

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|---------------------------------|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Resources</u> | | | | | | |
| Member Dues | - | - | - | - | - | - |
| Other Local Government | 272,011 | 152,931 | 287,005 | 253,605 | 253,605 | - |
| Federal & State Grants | - | - | - | - | - | - |
| Contributions & Donations | - | - | - | - | - | - |
| Charges For Services | - | - | - | - | - | - |
| Other Revenues | - | - | - | - | - | - |
| Indirect Charges | - | - | - | - | - | - |
| Departmental Administration | 64,171 | 48,072 | 43,249 | 42,853 | 42,853 | - |
| Interfund Revenues | - | - | - | - | - | - |
| Interfund Support Transfers | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - |
| Total Resources | 336,182 | 201,003 | 330,254 | 296,458 | 296,458 | - |
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 108,450 | 105,625 | 125,779 | 109,195 | 109,195 | - |
| Employee Benefits | 34,646 | 38,940 | 52,346 | 37,667 | 37,667 | - |
| Total Personnel | 143,096 | 144,565 | 178,125 | 146,862 | 146,862 | - |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 4,223 | 3,299 | 1,648 | 6,489 | 6,489 | - |
| Purchased Services | - | - | - | - | - | - |
| Other Expenses | - | - | - | - | - | - |
| Total Materials & Services | 4,223 | 3,299 | 1,648 | 6,489 | 6,489 | - |

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Capital Outlay</u> | - | - | - | - | - | - |
| <u>Debt Service</u> | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | - | - | - | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | 23,547 | 23,701 | 29,256 | 24,358 | 24,358 | |
| Departmental Administration | 29,702 | 11,585 | 43,249 | 42,853 | 42,853 | |
| Interfund Charges | 67,162 | 63,908 | 77,976 | 75,896 | 75,896 | |
| Interfund Support Transfers | - | - | - | - | - | |
| Total Internal Charges | 120,411 | 99,194 | 150,481 | 143,107 | 143,107 | - |
| Total Appropriated Expenditures | 267,730 | 247,058 | 330,254 | 296,458 | 296,458 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | - | - | - | - | | |
| Ending Fund Balance | - | - | - | - | | |
| Total Unappropriated Expenditures | - | - | - | - | - | - |
| Total Expenditures | 267,730 | 247,058 | 330,254 | 296,458 | 296,458 | - |
| Total Resources Less Expenditures | 68,452 | (46,055) | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS TECHNOLOGY SERVICES PROGRAM BUDGET

RVCOG continues to offer advanced technical services to member jurisdictions by request, including drone services and advanced Geographic Information Services (GIS) mapping. Although RVCOG still plans to develop in-house drone flight capacity in the future, current requests for flights are performed by a licensed drone pilot contractor.

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2025/26 | 2025/26 |
|-----------------------------|---------|---------|---------|----------|----------|---------|
| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | | | Budget | Budget | Budget | Budget |
| <u>Resources</u> | | | | | | |
| Member Dues | - | - | - | - | - | - |
| Other Local Government | 8,375 | 2,845 | 10,000 | 5,000 | 5,000 | - |
| Federal & State Grants | 2,420 | 5,399 | - | - | - | - |
| Contributions & Donations | - | - | - | - | - | - |
| Charges For Services | - | - | - | - | - | - |
| Other Revenues | - | - | - | - | - | - |
| Indirect Charges | - | - | - | - | - | - |
| Departmental Administration | - | - | - | - | - | - |
| Interfund Revenues | - | - | - | - | - | - |
| Interfund Support Transfers | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - |
| Total Resources | 10,795 | 8,244 | 10,000 | 5,000 | 5,000 | - |

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | | 213 | - | - | - | |
| Employee Benefits | | 83 | - | - | - | |
| Total Personnel | - | 296 | - | - | - | - |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | - | 75 | - | - | - | |
| Purchased Services | 10,615 | 7,200 | 10,000 | 5,000 | 5,000 | |
| Other Expenses | - | - | - | - | - | |
| Total Materials & Services | 10,615 | 7,275 | 10,000 | 5,000 | 5,000 | - |
| <u>Capital Outlay</u> | - | - | - | - | - | - |
| <u>Debt Service</u> | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | - | - | - | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | - | 50 | - | - | - | |
| Departmental Administration | - | 11 | - | - | - | |
| Interfund Charges | 180 | 616 | - | - | - | |
| Interfund Support Transfers | - | - | - | - | - | |
| Total Internal Charges | 180 | 677 | - | - | - | - |
| Total Appropriated Expenditures | 10,795 | 8,248 | 10,000 | 5,000 | 5,000 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | - | - | - | - | - | |
| Ending Fund Balance | - | - | - | - | - | |
| Total Unappropriated Expenditures | - | - | - | - | - | - |
| Total Expenditures | 10,795 | 8,248 | 10,000 | 5,000 | 5,000 | - |
| Total Resources Less Expenditures | - | (4) | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS SUPPORT SERVICES FUND BUDGET

The Support Services Fund includes the Finance, Human Resources, and Information Systems services as well as legal, general insurance, and administrative equipment costs.

The principle funding sources for the Support Services Fund are direct charges levied on all productive hours worked by RVCOG personnel. These revenue sources are included on the Interfund Charges line in the budget.

The second largest source of revenues to the fund comes from member jurisdictions in the form of contracted services. For example, RVCOG provides computer support services to the cities of Rogue River and Shady Cove and Jackson Soil and Water Conservation District, finance services to Southern Oregon Regional Economic Development, Inc., and the TAP Water Intertie, and human resources services to several member jurisdictions.

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|-----------------------------|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Resources</u> | | | | | | |
| Member Dues | - | - | - | - | - | - |
| Other Local Government | 103,389 | 127,799 | 94,791 | 89,793 | 89,793 | - |
| Federal & State Grants | - | - | - | - | - | - |
| Contributions & Donations | - | - | - | - | - | - |
| Charges For Services | - | 252 | - | - | - | - |
| Other Revenues | 295 | 537 | - | - | - | - |
| Indirect Charges | - | - | - | - | - | - |
| Departmental Administration | - | - | - | - | - | - |
| Interfund Revenues | 659,722 | 715,702 | 813,843 | 850,114 | 850,114 | - |
| Interfund Support Transfers | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - |
| Total Resources | 763,406 | 844,290 | 908,634 | 939,907 | 939,907 | - |
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 292,299 | 313,196 | 341,581 | 360,591 | 360,591 | - |
| Employee Benefits | 128,860 | 143,758 | 175,081 | 182,186 | 182,186 | - |
| Total Personnel | 421,159 | 456,954 | 516,662 | 542,777 | 542,777 | - |

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 109,886 | 89,916 | 118,385 | 119,914 | 119,914 | |
| Purchased Services | 28,379 | 31,150 | 39,504 | 32,250 | 32,250 | |
| Other Expenses | - | - | - | - | - | |
| Total Materials & Services | 138,265 | 121,066 | 157,889 | 152,164 | 152,164 | - |
| <u>Capital Outlay</u> | - | - | - | - | - | - |
| <u>Debt Service</u> | - | - | - | - | - | - |
| <u>Operating Contingency</u> | - | - | - | - | - | - |
| <u>Internal Charges</u> | | | | | | |
| Indirect Charges | 8,649 | 10,816 | 8,643 | - | - | |
| Departmental Administration | - | - | - | - | - | |
| Interfund Charges | 183,193 | 193,647 | 225,440 | 244,966 | 244,966 | |
| Interfund Support Transfers | - | - | - | - | - | |
| Total Internal Charges | 191,842 | 204,463 | 234,083 | 244,966 | 244,966 | - |
| Total Appropriated Expenditures | 751,266 | 782,483 | 908,634 | 939,907 | 939,907 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | - | - | - | - | - | - |
| Ending Fund Balance | - | - | - | - | - | - |
| Total Unappropriated Expenditures | - | - | - | - | - | - |
| Total Expenditures | 751,266 | 782,483 | 908,634 | 939,907 | 939,907 | - |
| Total Resources Less Expenditures | 12,140 | 61,807 | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS COMPUTER REPLACEMENT FUND BUDGET

The Computer Replacement Fund was established to charge the costs associated with providing computer equipment to RVCOG's active programs and projects. Most grants and contracts allow for the rental of equipment, including computer equipment, but will not provide funds for direct purchase. With the constant upgrading of the computer programs in use by various COG staff and the huge quantities of data necessary to produce highly detailed geographic maps, future transportation needs modeling, drone footage, population modeling, and other functions, it is necessary to upgrade the computer equipment on a regular basis. The goal of this fund is to allow for replacement of each staff member's computer equipment at least every three years as well as provide for annual software upgrades and equipment purchases for new staff members.

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Resources</u> | | | | | | |
| Interfund Revenues | 19,144 | 23,910 | 36,554 | 36,556 | 36,556 | |
| Interfund Support Transfers | - | - | - | - | - | |
| Beginning Fund Balance | - | - | - | - | - | |
| Total Resources | 19,144 | 23,910 | 36,554 | 36,556 | 36,556 | - |
| <u>Expenditures</u> | | | | | | |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 28,439 | 39,368 | 34,546 | 36,556 | 36,556 | |
| Purchased Services | - | - | - | - | - | |
| Other Expenses | - | - | - | - | - | |
| Total Materials & Services | 28,439 | 39,368 | 34,546 | 36,556 | 36,556 | - |
| <u>Capital Outlay</u> | - | - | - | - | - | - |
| Total Appropriated Expenditures | 28,439 | 39,368 | 34,546 | 36,556 | 36,556 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | 2,008 | - | 2,008 | - | - | |
| Ending Fund Balance | - | - | - | - | - | |
| Total Unappropriated Expenditures | 2,008 | - | 2,008 | - | - | - |
| Total Expenditures | 30,447 | 39,368 | 36,554 | 36,556 | 36,556 | - |
| Total Resources Less Expenditures | (11,303) | (15,458) | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS
BUILDING OPERATIONS AND MAINTENANCE FUND BUDGET

This fund was established in order to charge the costs associated with the repair, operations, maintenance, and eventual replacement of RVCOG's buildings to active programs and projects. In addition, it has allowed for all projects to be charged reasonable rental fees during the course of the project or projects. The main Central Point Office, the Josephine County Senior Resource Center (completed in December of 2019), and the Central Point Senior Resource Center (purchased in 2022) are represented in this fund.

| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2025/26 | 2025/26 |
|--|-----------------|-----------------|----------------|-----------------|-----------------|----------------|
| | Actual | Actual | Adopted | Proposed | Approved | Adopted |
| | Budget | Budget | Budget | Budget | Budget | Budget |
| <u>Resources</u> | | | | | | |
| Contributions & Donations | | - | - | - | - | |
| Charges For Services | 31,588 | 31,643 | 37,503 | 48,903 | 48,903 | |
| Other Revenues | 34,757 | 23,210 | 14,721 | - | - | |
| Interfund Revenues | 82,645 | 71,316 | 91,811 | 94,899 | 94,899 | |
| Interfund Support Transfers | | - | - | - | - | |
| Beginning Fund Balance | - | - | 48,433 | 48,433 | 48,433 | |
| Total Resources | 148,990 | 126,169 | 192,468 | 192,235 | 192,235 | - |
| <u>Expenditures</u> | | | | | | |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 91,937 | 86,752 | 80,673 | 81,630 | 81,630 | |
| Purchased Services | 28,656 | 35,465 | 34,500 | 33,310 | 33,310 | |
| Other Expenses | - | - | - | - | - | |
| Total Materials & Services | 120,593 | 122,217 | 115,173 | 114,940 | 114,940 | - |
| <u>Capital Outlay</u> | - | - | - | - | - | - |
| Total Appropriated Expenditures | 120,593 | 122,217 | 115,173 | 114,940 | 114,940 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | 74,734 | 77,244 | 77,295 | 77,295 | 77,295 | |
| Ending Fund Balance | - | - | - | - | - | |
| Total Unappropriated Expenditures | 74,734 | 77,244 | 77,295 | 77,295 | 77,295 | - |
| Total Expenditures | 195,327 | 199,461 | 192,468 | 192,235 | 192,235 | - |
| Total Resources Less Expenditures | (46,337) | (73,292) | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS LEAVE LIABILITY FUND BUDGET

The Leave Liability Fund is used to accumulate resources to pay vacation leave, sick leave, and holidays when employees use them, and to pay accrued vacation when employees terminate employment. All regular full-time employees receive 96 hours of paid holiday leave, 96 hours of sick leave, and from 96 to 168 hours of vacation leave (depending on length of service) per year. Regular part-time employees receive leave that is prorated based on the number of hours worked per week.

Having this fund in place allows for the various programs and projects to be charged their fair share of the leave and holiday liabilities at the time the leaves are earned by the employee and to not be overcharged during months in which employees use leave. Each employee's annual accrual of vacation, sick leave, and holiday hours are converted to a dollar value based on the employee's salary or hourly rate plus benefits. This amount is divided by the billable hours (budgeted total annual hours less leaves) for each employee to determine a rate to apply to each hour worked. Each month the hourly rate is applied to the hours worked on projects and the total charges are deposited in the Leave Liability Fund. When an employee uses any of these leaves, their salary and associated benefits for those hours are charged to this fund.

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Resources</u> | | | | | | |
| Other Revenues | 20 | 30 | - | - | - | |
| Interfund Revenues | 601,325 | 613,974 | 704,008 | 724,961 | 724,961 | |
| Total Resources | 601,345 | 614,004 | 704,008 | 724,961 | 724,961 | - |
| <u>Expenditures</u> | | | | | | |
| <u>Personnel</u> | | | | | | |
| Salaries & Wages | 371,398 | 390,792 | 477,995 | 484,812 | 484,812 | |
| Employee Benefits | 157,770 | 168,331 | 226,013 | 240,149 | 240,149 | |
| Total Personnel | 529,168 | 559,123 | 704,008 | 724,961 | 724,961 | - |
| <u>Internal Charges</u> | | | | | | |
| Interfund Charges | | | - | - | | |
| Total Internal Charges | - | - | - | - | - | - |
| Total Appropriated Expenditures | 529,168 | 559,123 | 704,008 | 724,961 | 724,961 | - |
| Total Expenditures | 529,168 | 559,123 | 704,008 | 724,961 | 724,961 | - |
| Total Resources Less Expenditures | 72,177 | 54,881 | - | - | - | - |

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
VEHICLE OPERATION AND MAINTENANCE FUND BUDGET**

This fund provides for the operation and maintenance of RVCOG vehicles. Operating costs are charged on a mileage basis with the intent that the fund will accumulate the resources necessary to cover annual expense and contribute toward replacement of the vehicles as their useful lives reach an end. RVCOG currently has fourteen vehicles in its fleet, most of which are used by the Food & Friends program for deliveries to congregate meal sites and Meals On Wheels consumers. The current year budget includes plans to purchase a new hot/cold transport truck for Food & Friends.

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|---------------------------|---------------------------|---------------------------------------|--|--|---------------------------------------|
| <u>Resources</u> | | | | | | |
| Federal & State Grants | - | 50,000 | - | - | - | - |
| Contributions & Donations | - | 52,359 | - | - | - | - |
| Other Revenues | 38,869 | 3,495 | - | - | - | - |
| Interfund Revenues | 44,017 | 64,834 | 54,851 | 73,885 | 73,885 | - |
| Interfund Support Transfers | - | - | 100,000 | 40,000 | 40,000 | - |
| Beginning Fund Balance | - | - | 46,500 | 26,208 | 26,208 | - |
| Total Resources | 82,886 | 170,688 | 201,351 | 140,093 | 140,093 | - |
| <u>Expenditures</u> | | | | | | |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 61,292 | 47,251 | 54,851 | 38,493 | 38,493 | - |
| Purchased Services | - | - | - | - | - | - |
| Other Expenses | - | - | - | - | - | - |
| Total Materials & Services | 61,292 | 47,251 | 54,851 | 38,493 | 38,493 | - |
| <u>Capital Outlay</u> | - | - | 100,000 | 40,000 | 40,000 | - |
| <u>Operating Contingency</u> | - | - | - | - | - | - |
| Total Appropriated Expenditures | 61,292 | 47,251 | 154,851 | 78,493 | 78,493 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | 15,020 | 42,113 | 46,500 | 61,600 | 61,600 | - |
| Ending Fund Balance | - | - | - | - | - | - |
| Total Unappropriated Expenditures | 15,020 | 42,113 | 46,500 | 61,600 | 61,600 | - |
| Total Expenditures | 76,312 | 89,364 | 201,351 | 140,093 | 140,093 | - |
| Total Resources Less Expenditures | 6,574 | 81,324 | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS FOOD & FRIENDS ENDOWMENT FUND BUDGET

The Food & Friends Senior Meals program budget is heavily dependent on local monies to augment the state and federal funding required to implement the home-delivered and congregate components of the program. Normally, around 40% of the program's funding comes from these local sources. A consistent major component of this local funding is direct fundraising. As the program has strategically developed its fundraising program over the years, one of the components of that strategy has been planned giving, with the result being the establishment of an endowment fund in late 2016. The value of the endowment fund at the close of the 2024-2025 fiscal year is projected to be \$520,000.

| | 2022/23 Actual | 2023/24 Actual | 2024/25 Adopted Budget | 2025/26 Proposed Budget | 2025/26 Approved Budget | 2025/26 Adopted Budget |
|--|-------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------------|
| <u>Resources</u> | | | | | | |
| Contributions & Donations | - | - | - | - | - | - |
| Other Revenues | 20,215 | 37,122 | 14,000 | 7,500 | 7,500 | - |
| Total Resources | 20,215 | 37,122 | 14,000 | 7,500 | 7,500 | - |
| <u>Expenditures</u> | | | | | | |
| <u>Materials & Services</u> | | | | | | |
| Supplies & Materials | 3,078 | 3,294 | 3,200 | 3,650 | 3,650 | - |
| Purchased Services | - | - | - | - | - | - |
| Other Expenses | - | - | - | - | - | - |
| Total Materials & Services | 3,078 | 3,294 | 3,200 | 3,650 | 3,650 | - |
| Total Appropriated Expenditures | 3,078 | 3,294 | 3,200 | 3,650 | 3,650 | - |
| <u>Expenditures Not Subject to Appropriation</u> | | | | | | |
| Depreciation | - | - | - | - | - | - |
| Ending Fund Balance | - | - | 10,800 | 3,850 | 3,850 | - |
| Total Unappropriated Expenditures | - | - | 10,800 | 3,850 | 3,850 | - |
| Total Expenditures | 3,078 | 3,294 | 14,000 | 7,500 | 7,500 | - |
| Total Resources Less Expenditures | 17,137 | 33,828 | - | - | - | - |

ROGUE VALLEY COUNCIL OF GOVERNMENTS PERSONNEL SUMMARY

RVCOG's 2025-2026 budget includes a staff of fifty-one employees budgtd to work 76,601 productive hours - a less than 1% decrease in productive hours from the 2024-25 budget. With thirty-seven full-time (40 hour per week) employees, the full-time equivalent (FTE) count is 43.9365.

Due to the current uncertain economic forecast in governmental funding, a July 1, 2025, COLA is not being proposed in this budget. However, the option for a 2% COLA effective January 1, 2026, will be considered in late 2025 pending resolution of future federal funding levels.

Although some employees are budgeted across more than one fund, the counts below are shown for employees in their home departments.

| | <u>2024 - 2025 Adopted Budget</u> | | <u>2025 - 2026 Proposed Budget</u> | |
|--------------------------------|-----------------------------------|-----------------------|------------------------------------|-----------------------|
| | <u>Employee</u> | | <u>Employee</u> | |
| | <u>Count</u> | <u>FTE</u> | <u>Count</u> | <u>FTE</u> |
| General Fund | 3.00 | 3.0000 | 3.00 | 3.0000 |
| Natural Resources | 2.00 | 2.0000 | 2.00 | 2.0000 |
| Community Development | 1.00 | 1.0000 | 1.00 | 1.0000 |
| Senior and Disability Services | 15.00 | 13.1500 | 15.00 | 12.6500 |
| Senior Nutrition | 17.00 | 12.2750 | 17.00 | 12.7125 |
| Transportation Planning | 5.00 | 5.0000 | 5.00 | 5.0000 |
| Land Use Planning | 2.00 | 2.0000 | 2.00 | 2.0000 |
| Support Services | 6.00 | 5.5000 | 6.00 | 5.5740 |
| Totals | <u>51.00</u> | <u>43.9250</u> | <u>51.00</u> | <u>43.9365</u> |

