

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
STATE OF OREGON
2026 - 2027
PROPOSED OPERATING BUDGET**



**PRESENTED TO THE BUDGET COMMITTEE
April 22, 2026**

ROGUE VALLEY COUNCIL OF GOVERNMENTS

2026 - 2027

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.



Rogue Valley Council of Governments
155 N 1st St
PO Box 3275
Central Point, OR 97502
Phone: 541.664.6674
Fax: 541.664.7927
www.RVCOG.org

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL ALL FUNDS COMBINED BUDGET**

This summary budget consolidates all funds to present a comprehensive view of the Rogue Valley Council of Governments' total operating costs. It reflects revenues from every funding source, including certain interfund revenues that are offset by corresponding interfund transfers and charges for services exchanged between operating funds.

The primary resources supporting the budget come from contracts and grants with other governmental jurisdictions, most of which originate at the federal and state levels. Another significant revenue source is donations, largely generated through fundraising efforts for the Food & Friends Senior Meals Program.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	105,719	90,129	114,303	117,886	-	-
Other Local Government	623,847	653,165	812,571	833,387	-	-
Federal & State Grants	5,382,430	5,673,542	5,348,159	9,491,603	-	-
Contributions & Donations	1,066,087	1,366,439	1,882,202	1,856,672	-	-
Charges For Services	34,709	35,778	48,903	49,736	-	-
Other Revenues	237,212	191,538	234,740	1,029,829	-	-
Indirect Charges	420,003	444,972	473,488	550,728	-	-
Departmental Administration	77,914	112,818	74,331	69,634	-	-
Interfund Revenues	1,489,736	1,605,241	1,780,415	2,055,125	-	-
Interfund Support Transfers	-	-	40,000	201,159	-	-
Beginning Fund Balance	-	-	74,641	72,973	-	-
Total Resources	9,437,657	10,173,622	10,883,753	16,328,732	-	-
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	2,493,335	2,704,891	2,836,098	3,265,092	-	-
Employee Benefits	1,147,446	1,225,905	1,479,890	1,706,815	-	-
Total Personnel	3,640,781	3,930,796	4,315,988	4,971,907	-	-
<u>Materials & Services</u>						
Supplies & Materials	593,919	710,002	1,064,372	1,414,861	-	-
Purchased Services	2,607,407	2,831,407	2,439,338	6,073,544	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	3,201,326	3,541,409	3,503,710	7,488,405	-	-

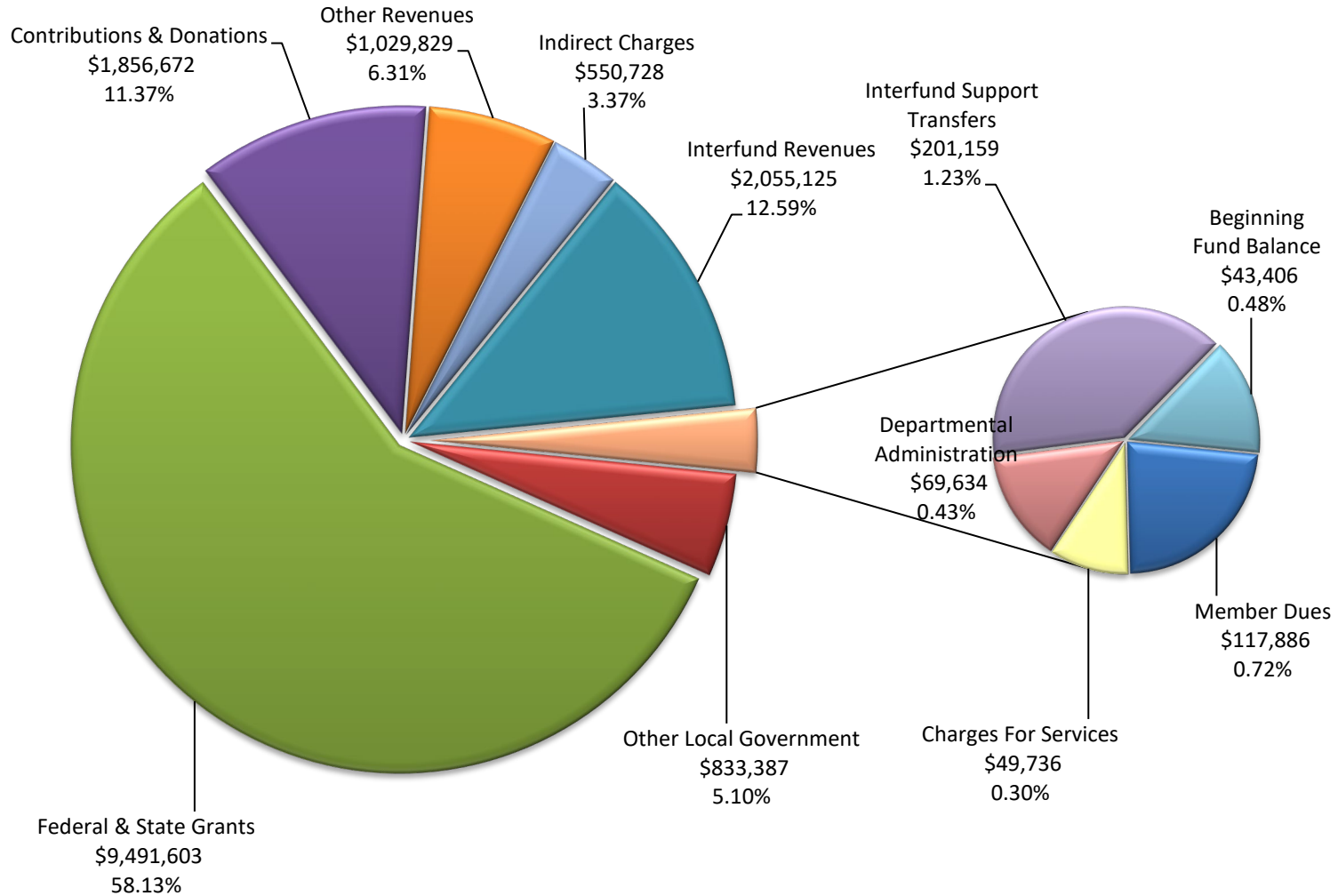
	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Budget	Budget	Budget	Budget	Budget	Budget
<u>Capital Outlay</u>	-	-	40,000	616,000	-	-
<u>Debt Service</u>	-	-	-	-	-	-
<u>Operating Contingency</u>	-	-	513,076	218,771	-	-
<u>Internal Charges</u>						
Indirect Charges	420,003	444,972	473,488	550,728	-	-
Departmental Administration	73,129	112,821	74,331	69,634	-	-
Interfund Charges	1,487,015	1,611,481	1,780,415	2,055,125	-	-
Interfund Support Transfers	-	-	40,000	201,159	-	-
Total Internal Charges	1,980,147	2,169,274	2,368,234	2,876,646	-	-
Total Appropriated Expenditures	8,822,254	9,641,479	10,741,008	16,171,729	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	123,767	127,105	138,895	153,503	-	-
Ending Fund Balance	-	-	3,850	3,500	-	-
Total Unappropriated Expenditures	123,767	127,105	142,745	157,003	-	-
Total Expenditures	8,946,021	9,768,584	10,883,753	16,328,732	-	-
Total Resources Less Expenditures	491,636	405,038	-	-	-	-

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Summary of</u>						
<u>Appropriated Expenditures</u>						
General Fund	336,078	374,137	522,586	601,149	-	-
Special Revenue Fund						
Natural Resources Program	509,927	647,647	506,013	2,199,231	-	-
Community Development Program	105,332	202,208	197,574	181,081	-	-
Senior and Disability Services Program	2,569,930	2,474,443	2,382,893	4,755,493	-	-
Senior Nutrition Program	2,803,651	3,104,930	3,279,792	3,546,537	-	-
Transportation Planning Program	718,249	905,009	1,652,185	1,721,669	-	-
Land Use Planning Program	247,058	213,264	296,458	247,165	-	-
Technology Services Program	8,248	2,591	5,000	6,000	-	-
Internal Service Funds						
Support Services Fund	782,483	874,305	939,907	1,108,953	-	-
Computer Replacement Fund	39,368	25,989	36,556	57,918	-	-
Building Operation & Maintenance Fund	122,217	159,015	114,940	751,613	-	-
Leave Liability Fund	529,168	614,570	724,961	844,269	-	-
Vehicle Operation & Maintenance Fund	47,251	39,716	78,493	145,652	-	-
Food & Friends Endowment	3,294	3,655	3,650	5,000	-	-
Total Appropriated Expenditures	8,822,254	9,641,479	10,741,008	16,171,729	-	-



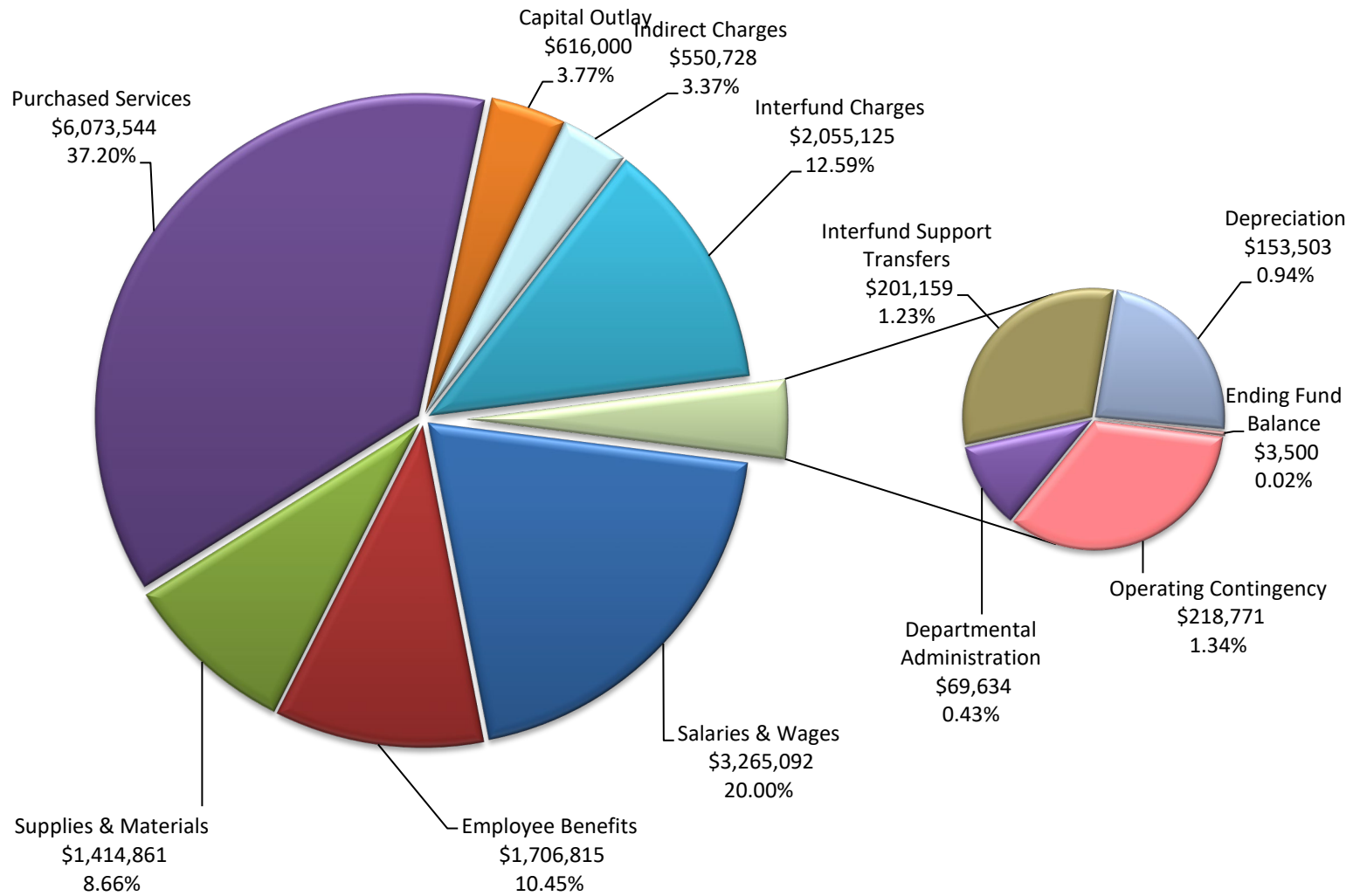
**ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL RVCOG ALL FUNDS COMBINED BUDGET**

All Resources



**ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL RVCOG ALL FUNDS COMBINED BUDGET**

All Expenditures



**ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL PROPOSED 2026-2027 ALL FUNDS BUDGET**

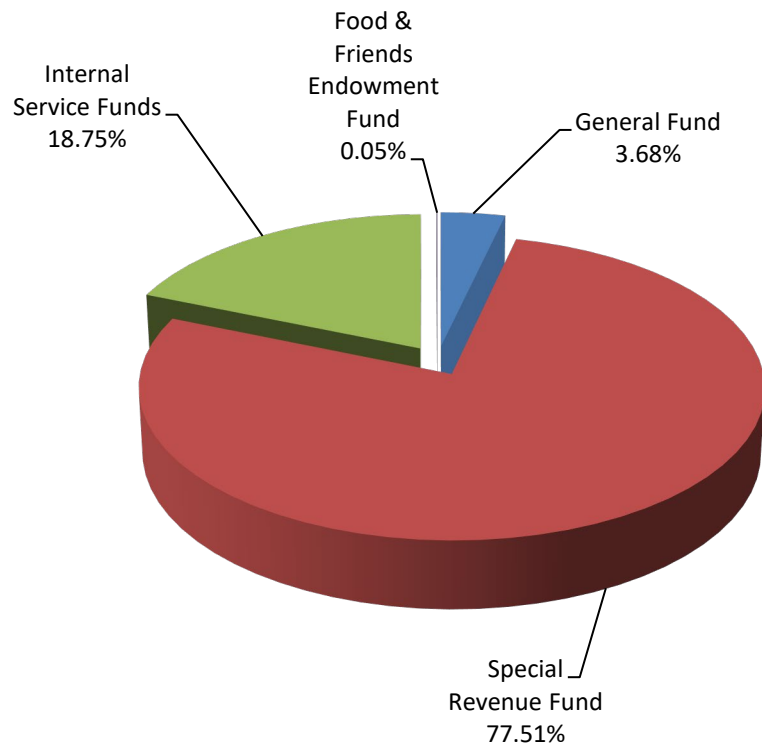
		Special Revenue Fund							
	General Fund	Natural Resources Program	Community Development Program	Senior and Disability Services	Senior Nutrition Program	Transportation Planning Program	Land Use Planning Program	Technology Services Program	Total Special Revenue Fund
<u>Resources</u>									
Member Dues	50,421	-	-	-	-	67,465	-	-	67,465
Other Local Government	-	208,822	151,841	-	99,000	-	215,627	6,000	681,289
Federal & State Grants	-	1,665,100	-	4,583,435	1,588,864	1,654,204	-	-	9,491,603
Contributions & Donations	-	-	-	-	1,856,672	-	-	-	1,856,672
Charges For Services	-	-	-	-	-	-	-	-	-
Other Revenues	-	316,453	-	172,058	2,000	-	-	-	490,511
Indirect Charges	550,728	-	-	-	-	-	-	-	-
Departmental Administration	-	8,856	29,240	-	-	-	31,538	-	69,634
Interfund Revenues	-	-	-	-	-	-	-	-	-
Interfund Support Transfers	-	-	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Total Resources	601,149	2,199,231	181,081	4,755,493	3,546,537	1,721,669	247,165	6,000	12,657,175
<u>Expenditures</u>									
<u>Personnel</u>									
Salaries & Wages	195,970	122,137	59,079	891,673	578,318	353,072	82,403	-	2,086,682
Employee Benefits	108,179	68,078	36,377	501,268	309,479	150,266	45,574	-	1,111,042
Total Personnel	304,149	190,215	95,456	1,392,941	887,797	503,338	127,977	-	3,197,724
<u>Materials & Services</u>									
Supplies & Materials	88,304	19,814	2,999	199,933	229,325	417,897	3,152	-	873,119
Purchased Services	21,600	1,849,694	-	2,255,844	1,640,796	221,000	5,000	6,000	5,978,334
Other Expenses	-	-	-	-	-	-	-	-	-
Total Materials & Services	109,904	1,869,508	2,999	2,455,777	1,870,121	638,897	8,152	6,000	6,851,453
<u>Capital Outlay</u>	-	-	-	-	-	-	-	-	-
<u>Debt Service</u>	-	-	-	-	-	-	-	-	-
<u>Operating Contingency</u>	-	-	-	-	-	218,771	-	-	218,771
<u>Internal Charges</u>									
Indirect Charges	-	32,645	16,244	231,934	150,751	84,737	22,204	-	538,515
Departmental Administration	6,383	7,778	23,936	-	-	-	31,538	-	63,251
Interfund Charges	129,554	99,085	42,446	674,841	487,868	275,927	57,294	-	1,637,461
Interfund Support Transfers	51,159	-	-	-	150,000	-	-	-	150,000
Total Internal Charges	187,096	139,508	82,625	906,776	788,619	360,664	111,036	-	2,389,227
Total Appropriated Expenditures	601,149	2,199,231	181,081	4,755,493	3,546,537	1,721,669	247,165	6,000	12,657,175
<u>Expenditures Not Subject to Appropriation</u>									
Depreciation	-	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-	-	-	-
Total Expenditures	601,149	2,199,231	181,081	4,755,493	3,546,537	1,721,669	247,165	6,000	12,657,175
Total Resources Less Expenditures	-	-	-	-	-	-	-	-	-

ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL PROPOSED 2026-2027 ALL FUNDS BUDGET

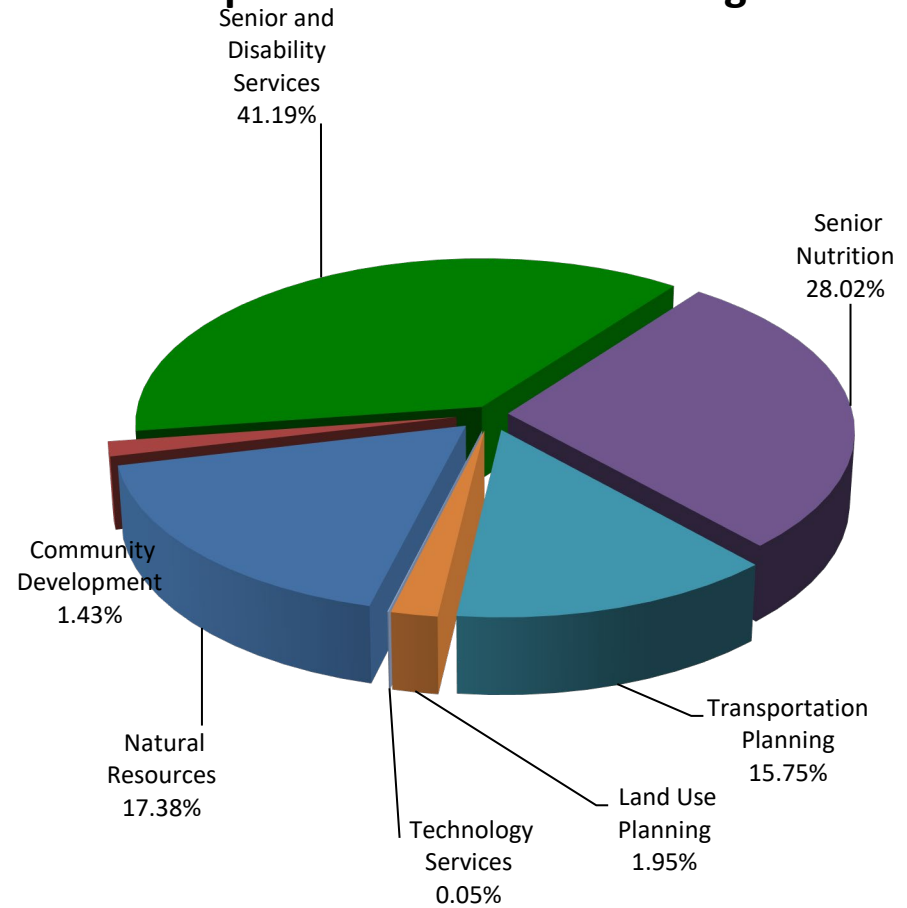
	Internal Service Funds						
	Support	Computer	Building		Vehicle	Total Internal	Food &
	Services Fund	Replacement	Operations &	Leave Liability	Operations &	Service	Friends
		Fund	Maintenance	Fund	Maintenance	Funds	Endowment
			Fund		Fund		Fund
				Fund			Total RVCOG
							Budget
<u>Resources</u>							
Member Dues	-	-	-	-	-	-	117,886
Other Local Government	152,098	-	-	-	-	152,098	833,387
Federal & State Grants	-	-	-	-	-	-	9,491,603
Contributions & Donations	-	-	-	-	-	-	1,856,672
Charges For Services	-	-	49,736	-	-	49,736	49,736
Other Revenues	-	-	530,818	-	-	530,818	8,500
Indirect Charges	-	-	-	-	-	-	550,728
Departmental Administration	-	-	-	-	-	-	69,634
Interfund Revenues	956,856	54,629	101,822	844,269	97,550	2,055,125	2,055,125
Interfund Support Transfers	-	-	101,159	-	100,000	201,159	201,159
Beginning Fund Balance	-	3,290	69,683	-	-	72,973	72,973
Total Resources	1,108,953	57,918	853,218	844,269	197,550	3,061,908	8,500
<u>Expenditures</u>							
<u>Personnel</u>							
Salaries & Wages	425,179	-	-	557,261	-	982,440	3,265,092
Employee Benefits	200,586	-	-	287,008	-	487,594	1,706,815
Total Personnel	625,765	-	-	844,269	-	1,470,034	4,971,907
<u>Materials & Services</u>							
Supplies & Materials	145,865	41,918	215,003	-	45,652	448,438	5,000
Purchased Services	37,000	-	36,610	-	-	73,610	6,073,544
Other Expenses	-	-	-	-	-	-	-
Total Materials & Services	182,865	41,918	251,613	-	45,652	522,048	5,000
<u>Capital Outlay</u>	-	16,000	500,000	-	100,000	616,000	616,000
<u>Debt Service</u>	-	-	-	-	-	-	-
<u>Operating Contingency</u>	-	-	-	-	-	-	218,771
<u>Internal Charges</u>							
Indirect Charges	12,213	-	-	-	-	12,213	550,728
Departmental Administration	-	-	-	-	-	-	69,634
Interfund Charges	288,109	-	-	-	-	288,109	2,055,125
Interfund Support Transfers	-	-	-	-	-	-	201,159
Total Internal Charges	300,322	-	-	-	-	300,322	2,876,646
Total Appropriated Expenditures	1,108,953	57,918	751,613	844,269	145,652	2,908,405	5,000
<u>Expenditures Not Subject to Appropriation</u>							
Depreciation	-	-	101,605	-	51,898	153,503	153,503
Ending Fund Balance	-	-	-	-	-	-	3,500
Total Unappropriated Expenditures	-	-	101,605	-	51,898	153,503	3,500
Total Expenditures	1,108,953	57,918	853,218	844,269	197,550	3,061,908	8,500
Total Resources Less Expenditures	-	-	-	-	-	-	-

ROGUE VALLEY COUNCIL OF GOVERNMENTS
TOTAL PROPOSED 2026-2027 ALL FUNDS BUDGET

Total Proposed Budget



Special Revenue Fund Budget



**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 2026-2027, 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 \$50,421, 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.

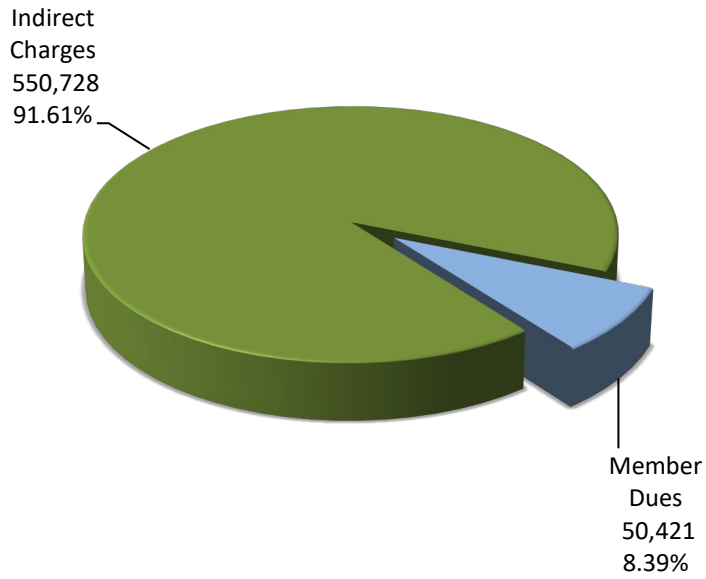
	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	64,356	48,243	49,098	50,421	-	-
Other Local Government	-	3,887	-	-	-	-
Federal & State Grants	-	7,612	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Charges For Services	-	4,513	-	-	-	-
Other Revenues	421	739	-	-	-	-
Indirect Charges	420,003	444,972	473,488	550,728	-	-
Departmental Administration	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Interfund Support Transfers	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Total Resources	484,780	509,966	522,586	601,149	-	-

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

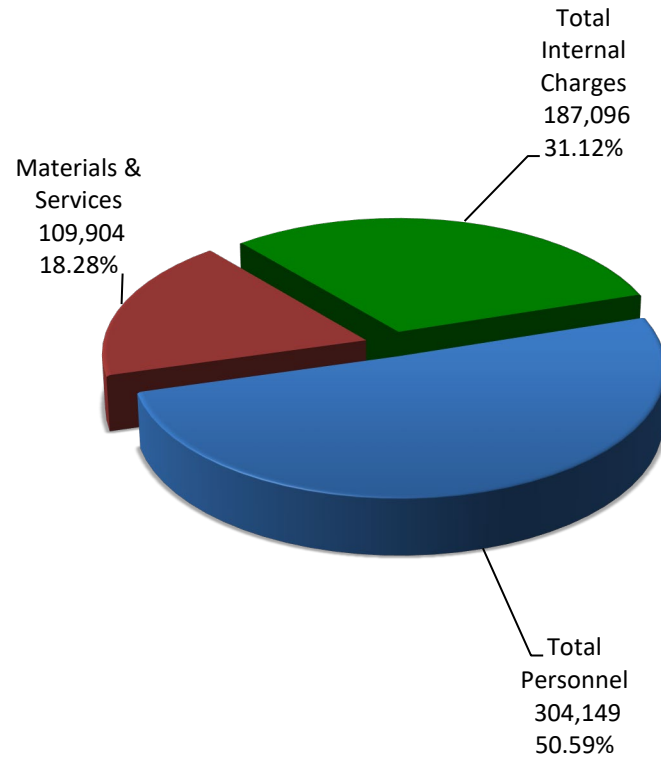
	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	139,555	138,484	139,785	195,970	-	-
Employee Benefits	72,715	90,284	92,276	108,179	-	-
Total Personnel	<u>212,270</u>	<u>228,768</u>	<u>232,061</u>	<u>304,149</u>	-	-
<u>Materials & Services</u>						
Supplies & Materials	28,753	75,917	98,604	88,304	-	-
Purchased Services	3,124	469	83,554	21,600	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	<u>31,877</u>	<u>76,386</u>	<u>182,158</u>	<u>109,904</u>	-	-
<u>Capital Outlay</u>						
	-	-	-	-	-	-
<u>Debt Service</u>						
	-	-	-	-	-	-
<u>Operating Contingency</u>						
	-	-	-	-	-	-
<u>Internal Charges</u>						
Indirect Charges	-	-	-	-	-	-
Departmental Administration	1,593	5,212	729	6,383	-	-
Interfund Charges	90,338	63,771	107,638	129,554	-	-
Interfund Support Transfers	-	-	-	51,159	-	-
Total Internal Charges	<u>91,931</u>	<u>68,983</u>	<u>108,367</u>	<u>187,096</u>	-	-
Total Appropriated Expenditures	<u>336,078</u>	<u>374,137</u>	<u>522,586</u>	<u>601,149</u>	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	4,410	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	<u>4,410</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	340,488	374,137	522,586	601,149	-	-
Total Resources Less Expenditures	144,292	135,829	-	-	-	-

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.

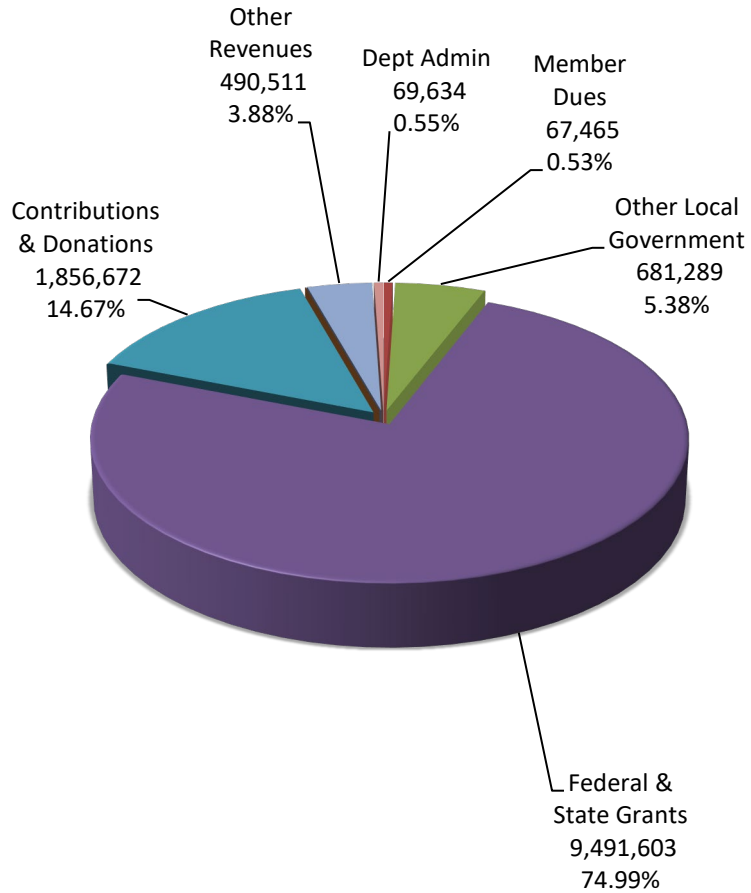
	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	41,363	41,886	65,205	67,465	-	-
Other Local Government	496,048	489,881	722,778	681,289	-	-
Federal & State Grants	5,332,430	5,665,930	5,348,159	9,491,603	-	-
Contributions & Donations	1,013,728	1,268,448	1,882,202	1,856,672	-	-
Charges For Services	2,814	6,070	-	-	-	-
Other Revenues	172,397	127,857	227,240	490,511	-	-
Indirect Charges	-	-	-	-	-	-
Departmental Administration	77,914	112,818	74,331	69,634	-	-
Interfund Revenues	-	-	-	-	-	-
Interfund Support Transfers	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Total Resources	7,136,694	7,712,890	8,319,915	12,657,175	-	-
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	1,669,186	1,792,875	1,850,910	2,086,682	-	-
Employee Benefits	773,203	790,235	965,279	1,111,042	-	-
Total Personnel	2,442,389	2,583,110	2,816,189	3,197,724	-	-
<u>Materials & Services</u>						
Supplies & Materials	298,585	332,070	685,525	873,119	-	-
Purchased Services	2,537,668	2,769,732	2,290,224	5,978,334	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	2,836,253	3,101,802	2,975,749	6,851,453	-	-

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

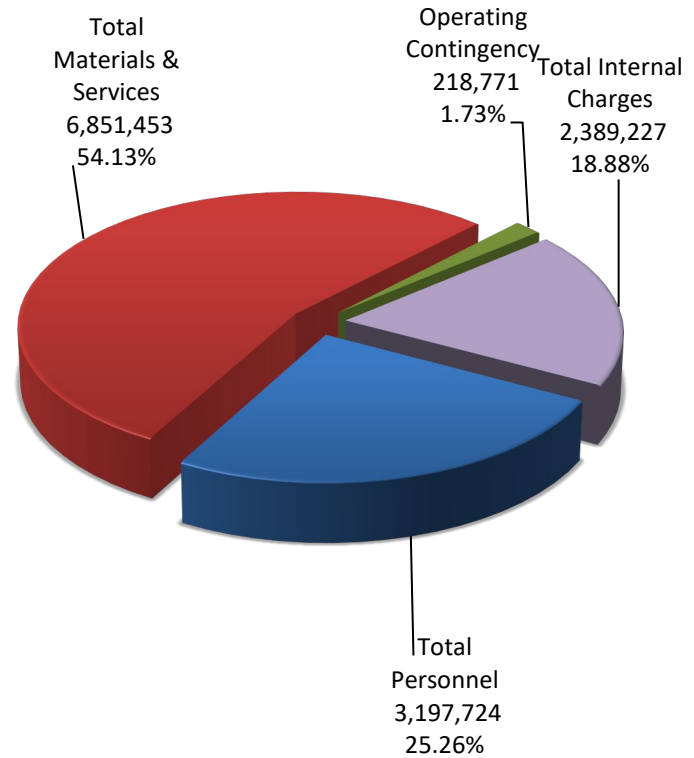
	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Capital Outlay</u>	-	-	-	-	-	-
<u>Debt Service</u>	-	-	-	-	-	-
<u>Operating Contingency</u>	-	-	513,076	218,771	-	-
<u>Internal Charges</u>						
Indirect Charges	409,187	429,251	473,488	538,515	-	-
Departmental Administration	71,536	107,609	73,602	63,251	-	-
Interfund Charges	1,203,030	1,328,320	1,427,811	1,637,461	-	-
Interfund Support Transfers	-	-	40,000	150,000	-	-
Total Internal Charges	1,683,753	1,865,180	2,014,901	2,389,227	-	-
Total Appropriated Expenditures	6,962,395	7,550,092	8,319,915	12,657,175	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-
Total Expenditures	6,962,395	7,550,092	8,319,915	12,657,175	-	-
Total Resources Less Expenditures	174,299	162,798	-	-	-	-

**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 supporting its responsible use. The Department provides on-the-ground project implementation, technical assistance, regulatory compliance support, and improved coordination among local, state, and regional partners. We also build community awareness, stewardship, and project support through comprehensive education and outreach programs such as Stream Smart and Salmon Watch, as well as volunteer coordination and public engagement efforts.

Our core programs include water quality monitoring, watershed planning, regulatory compliance support (including TMDL and NPDES Phase II/MS4), education and outreach, and restoration alongside technical assistance, permitting, grant writing, and project management. Other services include organizing and coordinating volunteer creek and river clean-ups; brownfields (assessment, clean-up, inventories); environmental reviews, emergency response planning; fish passage improvement, ESRI support services (GIS mapping including online mapping, survey design, and field data collection); participating in regional programs and review teams; and organizing and hosting regional forums and open houses. The department also leads and supports regional collaboration efforts, including the Bear Creek Restoration Initiative (BCRI), the Jackson and Josephine County Cooperative Weed Management Area (CWMA), Rogue Drinking Water Partnership, the Bear Creek and Middle Rogue TMDL programs, and the Bear Creek NPDES/MS4 programs.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
			Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	-	-	-	-	-	-
Other Local Government	192,785	163,591	198,933	208,822	-	-
Federal & State Grants	273,594	446,549	146,250	1,665,100	-	-
Contributions & Donations	11,314	9,567	-	-	-	-
Charges For Services	-	-	-	-	-	-
Other Revenues	18,304	12,480	153,019	316,453	-	-
Departmental Administration	7,419	6,806	7,811	8,856	-	-
Interfund Support Transfers	-	-	-	-	-	-
Total Resources	503,416	638,993	506,013	2,199,231	-	-

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	98,235	180,725	110,382	122,137	-	-
Employee Benefits	54,059	60,706	64,387	68,078	-	-
Total Personnel	152,294	241,431	174,769	190,215	-	-
<u>Materials & Services</u>						
Supplies & Materials	24,039	33,913	32,344	19,814	-	-
Purchased Services	231,742	227,755	177,088	1,849,694	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	255,781	261,668	209,432	1,869,508	-	-
<u>Capital Outlay</u>						
	-	-	-	-	-	-
<u>Debt Service</u>						
	-	-	-	-	-	-
<u>Operating Contingency</u>						
	-	-	-	-	-	-
<u>Internal Charges</u>						
Indirect Charges	26,008	38,002	29,991	32,645	-	-
Departmental Administration	7,648	6,367	7,082	7,778	-	-
Interfund Charges	68,196	100,179	84,739	99,085	-	-
Interfund Support Transfers	-	-	-	-	-	-
Total Internal Charges	101,852	144,548	121,812	139,508	-	-
Total Appropriated Expenditures	509,927	647,647	506,013	2,199,231	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-
Total Expenditures	509,927	647,647	506,013	2,199,231	-	-
Total Resources Less Expenditures	(6,511)	(8,654)	-	-	-	-

**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.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	-	-	-	-	-	-
Other Local Government	32,383	77,405	173,907	151,841	-	-
Federal & State Grants	50,915	95,821	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Other Revenues	3,236	16,921	-	-	-	-
Indirect Charges	-	-	-	-	-	-
Departmental Administration	22,423	26,210	23,667	29,240	-	-
Interfund Revenues	-	-	-	-	-	-
Interfund Support Transfers	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Total Resources	108,957	216,357	197,574	181,081	-	-
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	36,238	74,679	65,794	59,079	-	-
Employee Benefits	22,176	34,809	40,415	36,377	-	-
Total Personnel	58,414	109,488	106,209	95,456	-	-

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Budget	Budget	Budget	Budget	Budget	Budget
<u>Materials & Services</u>						
Supplies & Materials	-	2,079	2,999	2,999	-	-
Purchased Services	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	-	2,079	2,999	2,999	-	-
<u>Capital Outlay</u>	-	-	-	-	-	-
<u>Debt Service</u>	-	-	-	-	-	-
<u>Operating Contingency</u>	-	-	-	-	-	-
<u>Internal Charges</u>						
Indirect Charges	9,801	18,439	18,075	16,244	-	-
Departmental Administration	12,112	25,484	23,667	23,936	-	-
Interfund Charges	25,005	46,718	46,624	42,446	-	-
Interfund Support Transfers	-	-	-	-	-	-
Total Internal Charges	46,918	90,641	88,366	82,625	-	-
Total Appropriated Expenditures	105,332	202,208	197,574	181,081	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-
Total Expenditures	105,332	202,208	197,574	181,081	-	-
Total Resources Less Expenditures	3,625	14,149	-	-	-	-

**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 - Medicaid, 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 (SAC) 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) and other community partner agencies 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.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	-	-	-	-	-	-
Other Local Government	51,334	215	-	-	-	-
Federal & State Grants	2,567,737	2,416,064	2,310,172	4,583,435	-	-
Contributions & Donations	3,200	40,624	-	-	-	-
Charges For Services	2,814	6,070	-	-	-	-
Other Revenues	131,616	87,711	72,721	172,058	-	-
Indirect Charges	-	-	-	-	-	-
Departmental Administration	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Interfund Support Transfers	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Total Resources	2,756,701	2,550,684	2,382,893	4,755,493	-	-

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Budget	Budget	Budget	Budget	Budget	Budget
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	714,362	649,931	719,189	891,673	-	-
Employee Benefits	370,033	306,569	412,508	501,268	-	-
Total Personnel	1,084,395	956,500	1,131,697	1,392,941	-	-
<u>Materials & Services</u>						
Supplies & Materials	115,041	140,753	147,580	199,933	-	-
Purchased Services	671,928	714,137	370,678	2,255,844	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	786,969	854,890	518,258	2,455,777	-	-
<u>Capital Outlay</u>						
	-	-	-	-	-	-
<u>Debt Service</u>						
	-	-	-	-	-	-
<u>Operating Contingency</u>						
	-	-	-	-	-	-
<u>Internal Charges</u>						
Indirect Charges	181,424	159,523	189,205	231,934	-	-
Departmental Administration	49	-	-	-	-	-
Interfund Charges	517,093	503,530	543,733	674,841	-	-
Interfund Support Transfers	-	-	-	-	-	-
Total Internal Charges	698,566	663,053	732,938	906,776	-	-
Total Appropriated Expenditures	2,569,930	2,474,443	2,382,893	4,755,493	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-
Total Expenditures	2,569,930	2,474,443	2,382,893	4,755,493	-	-
Total Resources Less Expenditures	186,771	76,241	-	-	-	-

ROGUE VALLEY COUNCIL OF GOVERNMENTS

SENIOR NUTRITION PROGRAM BUDGET



The Nutrition Department of RVCOG's Area Agency on Aging manages the Food & Friends Meals on Wheels and Senior Meals Program serving Jackson and Josephine Counties. Balanced nutrition and social connection 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 distribution points for the Meals on Wheels program. Food & Friends provides Meals on Wheels to eligible older adults and adults with disabilities in our service area. 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, local fundraising, volunteer recruitment, and collaboration with other local service agencies.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	-	-	-	-	-	-
Other Local Government	63,770	103,333	91,333	99,000	-	-
Federal & State Grants	1,717,228	1,773,006	1,304,757	1,588,864	-	-
Contributions & Donations	999,214	1,218,257	1,882,202	1,856,672	-	-
Charges For Services	-	-	-	-	-	-
Other Revenues	19,241	9,470	1,500	2,000	-	-
Indirect Charges	-	-	-	-	-	-
Departmental Administration	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Interfund Support Transfers	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Total Resources	2,799,453	3,104,066	3,279,792	3,546,537	-	-

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Budget	Budget	Budget	Budget	Budget	Budget
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	423,810	483,390	530,211	578,318	-	-
Employee Benefits	172,614	216,859	272,018	309,479	-	-
Total Personnel	596,424	700,249	802,229	887,797	-	-
<u>Materials & Services</u>						
Supplies & Materials	132,011	108,666	229,959	229,325	-	-
Purchased Services	1,626,498	1,767,576	1,611,958	1,640,796	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	1,758,509	1,876,242	1,841,917	1,870,121	-	-
<u>Capital Outlay</u>						
	-	-	-	-	-	-
<u>Debt Service</u>						
	-	-	-	-	-	-
<u>Operating Contingency</u>						
	-	-	-	-	-	-
<u>Internal Charges</u>						
Indirect Charges	100,504	117,665	135,505	150,751	-	-
Departmental Administration		-		-	-	-
Interfund Charges	348,214	410,774	460,141	487,868	-	-
Interfund Support Transfers	-	-	40,000	150,000	-	-
Total Internal Charges	448,718	528,439	635,646	788,619	-	-
Total Appropriated Expenditures	2,803,651	3,104,930	3,279,792	3,546,537	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-
Total Expenditures	2,803,651	3,104,930	3,279,792	3,546,537	-	-
Total Resources Less Expenditures	(4,198)	(864)	-	-	-	-

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
TRANSPORTATION PLANNING PROGRAM BUDGET**



The primary function of RVCOG’s Transportation Planning Program is to fulfill the responsibilities of the Metropolitan Planning Organization (MPO) for the Medford and Grants Pass Urbanized Areas. The RVCOG 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 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).

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	41,363	41,886	65,205	67,465	-	-
Other Local Government	-	-	-	-	-	-
Federal & State Grants	717,557	934,490	1,586,980	1,654,204	-	-
Contributions & Donations	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Indirect Charges	-	-	-	-	-	-
Departmental Administration	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Interfund Support Transfers	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Total Resources	758,920	976,376	1,652,185	1,721,669	-	-

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Budget	Budget	Budget	Budget	Budget	Budget
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	290,703	325,730	316,139	353,072	-	-
Employee Benefits	115,298	133,182	138,284	150,266	-	-
Total Personnel	406,001	458,912	454,423	503,338	-	-
<u>Materials & Services</u>						
Supplies & Materials	24,120	43,133	266,154	417,897	-	-
Purchased Services	300	59,464	125,500	221,000	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	24,420	102,597	391,654	638,897	-	-
<u>Capital Outlay</u>						
	-	-	-	-	-	-
<u>Debt Service</u>						
	-	-	-	-	-	-
<u>Operating Contingency</u>						
	-	-	513,076	218,771	-	-
<u>Internal Charges</u>						
Indirect Charges	67,699	76,213	76,354	84,737	-	-
Departmental Administration	40,131	56,672	-	-	-	-
Interfund Charges	179,998	210,615	216,678	275,927	-	-
Interfund Support Transfers	-	-	-	-	-	-
Total Internal Charges	287,828	343,500	293,032	360,664	-	-
Total Appropriated Expenditures	718,249	905,009	1,652,185	1,721,669	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-
Total Expenditures	718,249	905,009	1,652,185	1,721,669	-	-
Total Resources Less Expenditures	40,671	71,367	-	-	-	-

**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.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	-	-	-	-	-	-
Other Local Government	152,931	143,955	253,605	215,627	-	-
Federal & State Grants	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Other Revenues	-	1,275	-	-	-	-
Indirect Charges	-	-	-	-	-	-
Departmental Administration	48,072	79,802	42,853	31,538	-	-
Interfund Revenues	-	-	-	-	-	-
Interfund Support Transfers	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Total Resources	201,003	225,032	296,458	247,165	-	-
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	105,625	77,574	109,195	82,403	-	-
Employee Benefits	38,940	37,868	37,667	45,574	-	-
Total Personnel	144,565	115,442	146,862	127,977	-	-
<u>Materials & Services</u>						
Supplies & Materials	3,299	3,511	6,489	3,152	-	-
Purchased Services	-	-	-	5,000	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	3,299	3,511	6,489	8,152	-	-

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
			Budget	Budget	Budget	Budget
<u>Capital Outlay</u>	-	-	-	-	-	-
<u>Debt Service</u>	-	-	-	-	-	-
<u>Operating Contingency</u>	-	-	-	-	-	-
<u>Internal Charges</u>						
Indirect Charges	23,701	19,228	24,358	22,204	-	-
Departmental Administration	11,585	19,082	42,853	31,538	-	-
Interfund Charges	63,908	56,001	75,896	57,294	-	-
Interfund Support Transfers	-	-	-	-	-	-
Total Internal Charges	99,194	94,311	143,107	111,036	-	-
Total Appropriated Expenditures	247,058	213,264	296,458	247,165	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-
Total Expenditures	247,058	213,264	296,458	247,165	-	-
Total Resources Less Expenditures	(46,055)	11,768	-	-	-	-

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
TECHNOLOGY SERVICES PROGRAM BUDGET**

RVCOG continues to provide advanced technical services to member jurisdictions upon request, including drone operations and specialized Geographic Information Services (GIS) mapping. The organization maintains in house drone flight capabilities supported by licensed pilots, enabling high quality aerial data collection. RVCOG is currently in active discussions with multiple clients to schedule and contract upcoming drone flights.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	-	-	-	-	-	-
Other Local Government	2,845	1,382	5,000	6,000	-	-
Federal & State Grants	5,399	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Indirect Charges	-	-	-	-	-	-
Departmental Administration	-	-	-	-	-	-
Interfund Revenues	-	-	-	-	-	-
Interfund Support Transfers	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Total Resources	8,244	1,382	5,000	6,000	-	-

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Budget	Budget	Budget	Budget	Budget	Budget
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	213	846	-	-	-	-
Employee Benefits	83	242	-	-	-	-
Total Personnel	296	1,088	-	-	-	-
<u>Materials & Services</u>						
Supplies & Materials	75	15	-	-	-	-
Purchased Services	7,200	800	5,000	6,000	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	7,275	815	5,000	6,000	-	-
<u>Capital Outlay</u>						
	-	-	-	-	-	-
<u>Debt Service</u>						
	-	-	-	-	-	-
<u>Operating Contingency</u>						
	-	-	-	-	-	-
<u>Internal Charges</u>						
Indirect Charges	50	181	-	-	-	-
Departmental Administration	11	4	-	-	-	-
Interfund Charges	616	503	-	-	-	-
Interfund Support Transfers	-	-	-	-	-	-
Total Internal Charges	677	688	-	-	-	-
Total Appropriated Expenditures	8,248	2,591	5,000	6,000	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-
Total Expenditures	8,248	2,591	5,000	6,000	-	-
Total Resources Less Expenditures	(4)	(1,209)	-	-	-	-

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
SUPPORT SERVICES FUND BUDGET**

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

The primary funding source for the Support Services Fund is the direct charges assessed on all productive hours worked by RVCOG personnel. These revenues appear on the Interfund Charges line of the budget.

The second largest revenue source comes from contracted services provided to member jurisdictions. For example, RVCOG delivers computer support services to the cities of Rogue River and Shady Cove and to the 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.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Member Dues	-	-	-	-	-	-
Other Local Government	127,799	159,397	89,793	152,098	-	-
Federal & State Grants	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Charges For Services	252	392	-	-	-	-
Other Revenues	537	676	-	-	-	-
Indirect Charges	-	-	-	-	-	-
Departmental Administration	-	-	-	-	-	-
Interfund Revenues	715,702	803,135	850,114	956,856	-	-
Interfund Support Transfers	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Total Resources	844,290	963,600	939,907	1,108,953	-	-
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	313,196	343,915	360,591	425,179	-	-
Employee Benefits	143,758	160,433	182,186	200,586	-	-
Total Personnel	456,954	504,348	542,777	625,765	-	-

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Budget	Budget	Budget	Budget	Budget	Budget
<u>Materials & Services</u>						
Supplies & Materials	89,916	110,277	119,914	145,865	-	-
Purchased Services	31,150	24,569	32,250	37,000	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	121,066	134,846	152,164	182,865	-	-
<u>Capital Outlay</u>	-	-	-	-	-	-
<u>Debt Service</u>	-	-	-	-	-	-
<u>Operating Contingency</u>	-	-	-	-	-	-
<u>Internal Charges</u>						
Indirect Charges	10,816	15,721	-	12,213	-	-
Departmental Administration	-	-	-	-	-	-
Interfund Charges	193,647	219,390	244,966	288,109	-	-
Interfund Support Transfers	-	-	-	-	-	-
Total Internal Charges	204,463	235,111	244,966	300,322	-	-
Total Appropriated Expenditures	782,483	874,305	939,907	1,108,953	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-
Total Expenditures	782,483	874,305	939,907	1,108,953	-	-
Total Resources Less Expenditures	61,807	89,295	-	-	-	-

**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.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Interfund Revenues	23,910	33,169	36,556	54,629	-	-
Interfund Support Transfers	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	3,290	-	-
Total Resources	23,910	33,169	36,556	57,918	-	-
<u>Expenditures</u>						
<u>Materials & Services</u>						
Supplies & Materials	39,368	25,989	36,556	41,918	-	-
Purchased Services	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	39,368	25,989	36,556	41,918	-	-
<u>Capital Outlay</u>	-	-	-	16,000	-	-
Total Appropriated Expenditures	39,368	25,989	36,556	57,918	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	-	-	-	-	-	-
Total Expenditures	39,368	25,989	36,556	57,918	-	-
Total Resources Less Expenditures	(15,458)	7,180	-	-	-	-

**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. Anticipating completion of the property transfer of the former Public Works facility from the City of Central Point in Spring of 2026, this budget also includes capital outlay for the beginning of the commercial kitchen remodel.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Contributions & Donations		25,000	-	-	-	-
Charges For Services	31,643	24,803	48,903	49,736	-	-
Other Revenues	23,210	14,310	-	530,818	-	-
Interfund Revenues	71,316	81,551	94,899	101,822	-	-
Interfund Support Transfers		-	-	101,159	-	-
Beginning Fund Balance	-	-	48,433	69,683	-	-
Total Resources	126,169	145,664	192,235	853,218	-	-
<u>Expenditures</u>						
<u>Materials & Services</u>						
Supplies & Materials	86,752	122,378	81,630	215,003	-	-
Purchased Services	35,465	36,637	33,310	36,610	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	122,217	159,015	114,940	251,613	-	-
Interfund Support Transfers				-	-	-
<u>Capital Outlay</u>	-	-	-	500,000	-	-
Total Appropriated Expenditures	122,217	159,015	114,940	751,613	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	77,244	67,426	77,295	101,605	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	77,244	67,426	77,295	101,605	-	-
Total Expenditures	199,461	226,441	192,235	853,218	-	-
Total Resources Less Expenditures	(73,292)	(80,777)	-	-	-	-

**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.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Other Revenues	30	-	-	-	-	-
Interfund Revenues	613,974	629,288	724,961	844,269	-	-
Total Resources	614,004	629,288	724,961	844,269	-	-
<u>Expenditures</u>						
<u>Personnel</u>						
Salaries & Wages	371,398	429,617	484,812	557,261	-	-
Employee Benefits	157,770	184,953	240,149	287,008	-	-
Total Personnel	529,168	614,570	724,961	844,269	-	-
<u>Internal Charges</u>						
Interfund Charges			-	-	-	-
Total Internal Charges	-	-	-	-	-	-
Total Appropriated Expenditures	529,168	614,570	724,961	844,269	-	-
Total Expenditures	529,168	614,570	724,961	844,269	-	-
Total Resources Less Expenditures	84,836	14,718	-	-	-	-

**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 expenses 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.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
	Actual	Actual	Budget	Budget	Budget	Budget
<u>Resources</u>						
Federal & State Grants	50,000	-	-	-	-	-
Contributions & Donations	52,359	36,575	-	-	-	-
Other Revenues	3,495	-	-	-	-	-
Interfund Revenues	64,834	58,098	73,885	97,550	-	-
Interfund Support Transfers	-	-	40,000	100,000	-	-
Beginning Fund Balance	-	-	26,208	-	-	-
Total Resources	170,688	94,673	140,093	197,550	-	-
<u>Expenditures</u>						
<u>Materials & Services</u>						
Supplies & Materials	47,251	39,716	38,493	45,652	-	-
Purchased Services	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	47,251	39,716	38,493	45,652	-	-
<u>Capital Outlay</u>	-	-	40,000	100,000	-	-
<u>Operating Contingency</u>	-	-	-	-	-	-
Total Appropriated Expenditures	47,251	39,716	78,493	145,652	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	42,113	59,679	61,600	51,898	-	-
Ending Fund Balance	-	-	-	-	-	-
Total Unappropriated Expenditures	42,113	59,679	61,600	51,898	-	-
Total Expenditures	89,364	99,395	140,093	197,550	-	-
Total Resources Less Expenditures	81,324	(4,722)	-	-	-	-

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
FOOD & FRIENDS ENDOWMENT FUND BUDGET**

The Food & Friends Senior Meals program continues to rely heavily on local financial support to supplement the state and federal resources that fund both the home delivered meals and congregate dining components of the program. Historically, approximately 40 percent of the program’s total funding has come from local sources, reflecting the strong community commitment to sustaining essential nutrition services for older adults.

A key element of this local support is direct fundraising, which has been strategically expanded over the years to strengthen long term financial stability. As part of this strategy, the program introduced a planned giving initiative, culminating in the establishment of an endowment fund in late 2016. This endowment has grown steadily and is projected to reach a value of \$600,000 by the close of the 2025–2026 fiscal year. The fund represents an important step toward ensuring the program’s sustainability and its ability to continue serving seniors across the region.

	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
	Actual	Actual	Adopted	Proposed	Approved	Adopted
			Budget	Budget	Budget	Budget
<u>Resources</u>						
Contributions & Donations	-	36,416	-	-	-	-
Other Revenues	37,122	47,956	7,500	8,500	-	-
Total Resources	37,122	84,372	7,500	8,500	-	-
<u>Expenditures</u>						
<u>Materials & Services</u>						
Supplies & Materials	3,294	3,655	3,650	5,000	-	-
Purchased Services	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-
Total Materials & Services	3,294	3,655	3,650	5,000	-	-
Total Appropriated Expenditures	3,294	3,655	3,650	5,000	-	-
<u>Expenditures Not Subject to Appropriation</u>						
Depreciation	-	-	-	-	-	-
Ending Fund Balance	-	-	3,850	3,500	-	-
Total Unappropriated Expenditures	-	-	3,850	3,500	-	-
Total Expenditures	3,294	3,655	7,500	8,500	-	-
Total Resources Less Expenditures	33,828	80,717	-	-	-	-

**ROGUE VALLEY COUNCIL OF GOVERNMENTS
PERSONNEL SUMMARY**

The 2026–2027 Proposed Budget includes a total staffing level of 53 employees, representing the combined workforce necessary to support RVCOG’s programs and services. These employees are budgeted to provide 77,608 productive hours during the fiscal year, reflecting a 1.21 percent increase in productive hours compared to the 2025–2026 fiscal year. Of the total staff, 37 positions are full time, each working a standard 40 hour workweek. Based on total productive hours, the organization’s full time equivalent (FTE) count for the year is 44.6600. While some employees are allocated across multiple funds to reflect the distribution of their work, staffing totals in this budget are presented within each employee’s department to provide a consistent and transparent view of organizational structure. Given the current uncertainty in governmental funding and broader economic conditions, the budget includes a 1.5 percent cost of living adjustment (COLA) effective July 1, 2026. This increase is intended to support employee retention and maintain competitive compensation while remaining fiscally responsible. For future planning purposes, RVCOG proposes establishing 1.5 percent as the minimum COLA assumption in budget development. This baseline may be adjusted upward in future years depending on the organization’s financial condition and updated projections for governmental funding. This approach provides both stability in long term planning and flexibility to respond to changing economic circumstances.

	<u>2025 - 2026 Adopted Budget</u>		<u>2026 - 2027 Proposed Budget</u>	
	<u>Employee Count</u>	<u>FTE</u>	<u>Employee 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	12.6500	17.00	14.1500
Senior Nutrition	17.00	12.7125	17.00	12.5100
Transportation Planning	5.00	5.0000	5.00	5.0000
Land Use Planning	2.00	2.0000	2.00	1.2500
Support Services	6.00	5.5740	6.00	5.7500
Totals	51.00	43.9365	53.00	44.6600

