



Finance Committee Meeting Agenda Packet

January 18, 2018, 1:00 pm

Cascades West Center
1400 Queen Avenue, SE
2nd Floor, Large Conference Room
Albany, OR 97322

Meeting locations are wheelchair accessible. If you need special assistance, please contact Oregon Cascades West Council of Governments at 541-967-8720, forty-eight (48) hours prior to the meeting.

This page intentionally left blank



**COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE AGENDA
January 18, 2018
1:00 p.m.**

Cascades West Center in Albany
1400 Queen Avenue SE
Albany, OR 97322

NOTE: An Executive Session may be called as deemed necessary by the Chair, pursuant to ORS 192.660.

1. Minutes of Previous Meetings (Treasurer Bill Hall)
(1:00 – 1:05 p.m.)

Review of the December 7, 2017 Finance Committee minutes. (Page 3).

ACTION: Motion to approve the minutes of the December 7, 2017 Finance Committee meeting.

2. Finance Committee 2018 Meeting Schedule (Treasurer Bill Hall)
(1:05 – 1:10 p.m.)

Approval of the 2018 Finance Committee Meeting Schedule (Page 5).

ACTION: Motion to approve the 2018 Finance Committee meeting schedule.

3. Financial Report (Finance Director Sue Forty)
(1:10 – 1:20 p.m.)

Finance Director Sue Forty will review the Financial Report and respond to questions (Page 6).

ACTION: Information only.

4. Fiscal Year (FY) 2018-2019 Dues (Executive Director Fred Abousleman)
(1:20 – 1:35 p.m.)

The Board traditionally sets a dues rate for the coming fiscal year at their January meeting. Attached is a memorandum and chart showing the current dues rate, and a potential dues rate for next year, if the past practice of increasing the rate by the Portland Consumer Price Index and population change is followed (Page 12).

ACTION: Discussion and motion to recommend approval of the proposed FY2018-2019 dues to the Board.

5. **Other Business**
(1:35 – 1:40 p.m.)

6. **Adjournment**
(1:40 p.m.)

OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
FINANCE COMMITTEE MINUTES
December 7, 2017

MEMBERS: Mayor Sharon Konopa, Albany; Commissioner Anne Schuster, Benton County; Commissioner Bill Hall, Lincoln County; Mayor Biff Traber, Corvallis; Councilor Bob Elliott, Lebanon; and Councilor Dann Cutter, Waldport.

STAFF: Executive Director Fred Abousleman; Deputy Director Lydia George; Finance Director Sue Forty; Senior and Disability Services (SDS) Director Randi Moore; Community and Economic Development (CED) Program Manager Brenda Mainord; Community Services Program (CSP) Manager Jennifer Moore; and Executive Assistant Jennifer Kelley.

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Chair Bill Hall at 1:20 p.m. on December 7, 2017 at the Cascades West Center in Albany.

1. Minutes of Previous Meetings

Councilor Bob Elliott motioned to approve the minutes of the July 20, 2017 Finance Committee meeting, Mayor Biff Traber seconded. Motion passed unanimously.

2. Financial Report

Finance Director Sue Forty stated that in the next Finance Committee agenda packet, the Committee will see two financial reports – one for the year end, plus the normal report. She stated that dues have been received, aside from some *Special Projects Fund* dues that are not yet in. Finance Director Forty added that donations are higher than usual due to the *Tapas and Treasures* event, and payroll expenses are slightly low due to some vacancies. She stated that with some recruitments in the final stages, OCWCOG hopes to be fully staffed soon.

Mayor Traber asked why State revenue is behind. Finance Director Forty responded that this figure is always a month behind. She added that some funding is received from the Oregon Department of Transportation, which has not been received due to the position it funds being vacant.

Commissioner Anne Schuster asked whether OCWCOG will see any funds from the House transportation bill. Executive Director Fred Abousleman stated that OCWCOG will likely not see any funds, unless they are transit dollars.

Mayor Traber stated that Corvallis Area Metropolitan Planning Organization is looking at the Linn-Benton Loop, with the intention of improving schedules and routes. Executive Director Abousleman stated that transit dollars from the House Bill could potentially go toward Metropolitan Planning Organizations, and will likely go to individual bus systems.

Councilor Dann Cutter asked who funds the Cascades West Area Commission on Transportation (CWACT). Executive Director Abousleman stated that OCWCOG staffs the CWACT, but funds for this are provided by the State.

Councilor Cutter asked whether OCWCOG actually spends nearly a quarter million dollars on phones. Executive Director Abousleman stated that this is accurate, and for three locations. Finance Director Forty noted that these costs also include internet. Executive

Director Abousleman stated that these contracts will be ending soon, and will likely be renegotiated.

Councilor Cutter stated that OCWCOG should pay attention to the State's broadband internet loop they are installing, and suggested that OCWCOG should be able to buy in to their system. Finance Director Forty stated that this has already been done for the Albany location.

3. Other Business

There was no other business.

4. Adjournment

The meeting adjourned at 1:27 pm.

Minutes recorded by Jennifer Kelley.



2018 Finance Committee Meeting Schedule

Location:
Cascades West Center
1400 Queen Avenue SE, Albany
Upstairs Conference Room

Video conferencing available at the Toledo Cascades West Center

Thursday
1:00—2:00 p.m.

January 18

March 15

May 17

July 19

September 20

December 6*

*November meeting change due to the Association of Oregon Counties' Annual Conference and Thanksgiving.



1400 Queen Ave SE • Suite 201 • Albany, OR 97322
 (541) 967-8720 • FAX (541) 967-6123

M E M O R A N D U M

DATE: January 18, 2018
TO: OCWCOG Finance Committee
FROM: Sue Forty, Finance Director
RE: **OCWCOG Financial Update**

Please accept the following snapshot, and Consolidated Revenue and Expense Statement, for period ending November 30, 2017, with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

Snapshot by Major Line Item

	FY2018 Budget	November YTD	Percentage YTD	Prior Year YTD
Dues	281,205.00	279,203.86	99.29%	103.79%
Contracts	2,713,797.00	519,631.06	19.15%	31.82%
Grants	245,955.00	81,703.75	33.22%	54.50%
Donations	222,982.00	92,850.51	41.64%	37.88%
State Revenue	1,240,203.00	300,751.78	24.25%	25.43%
Federal Revenue	11,806,284.00	4,067,666.64	34.45%	33.04%
Coordinated Care	7,267,487.00	2,198,549.77	30.25%	36.31%
Total Income (all line items)	36,739,228.00	9,036,824.00	24.60%	27.45%
Total Payroll Expense	14,045,992.00	4,779,691.59	34.03%	35.63%
Contract Expense	9,203,892.00	3,795,667.09	41.24%	42.73%
Indirect Expense	2,052,862.00	855,359.91	41.67%	41.61%
Maintenance & Repair	248,145.00	71,728.36	28.91%	21.90%
Supplies	100,750.00	39,428.46	39.13%	34.28%
Telephone	223,936.00	68,209.16	30.46%	34.28%
Travel / Training	263,550.00	99,974.62	37.93%	38.88%
Total Expense (all line items)	36,739,228.00	10,638,798.44	28.96%	30.60%
Net Gain / (Loss)		(1,601,974.44)		

Fiscal Year (FY) FY2017-2018 Financial Narrative (Revenue)

- a. Net/Gain (Loss) FY2017-2018 Budget, OCWCOG has a balanced budget. Net Gain/Loss reflects a loss because Beginning Balance numbers are not currently recorded. We will record these numbers in the financial system, once the annual audit is complete.
- b. All member regular dues have been received.
- c. Contract revenue is low, as the majority of contracts are billed quarterly. Some scheduled contract dates have been pushed back. Revenue for contracts should be reflected next quarter.
- d. Grant revenue is on budget.
- e. Donations revenue is on budget. OCWCOG is working on increasing community awareness about the needs of the programs.
- f. The organization's State contract percentages are low due to the programs being reimbursement-based, and are billed in the month after the expense is incurred.
- g. Federal revenue contract percentages are low due to the programs being reimbursement-based, and are billed in the month after the expense is incurred.
- h. Coordinated Care revenue will be adjusted to reflect true costs at the end of the year.

FY2017-2018 Financial Narrative (Personnel and Material & Supplies)

- a. The organization's Personnel Expense is currently on budget. All critical vacant positions are filled as soon as possible. The organization is reviewing all positions when vacant, to ensure funding is utilized in the most equitable way.
- b. Contract expense is on budget.
- c. Indirect expenses are on budget. Indirect rates are charged to all program areas based on the number of staff employed in each program, and are used to fund General Administration, Human Resources, Finance, and Technology Services.
- d. Maintenance and Repair expenses are low. Budgeted projects being scheduled.
- e. The organization continues to monitor the implementation of the centralized purchasing program, and as a result, supply costs are low.
- f. Telephone costs are low; this is a result of the Technology Services team researching more efficient services that have resulted in a reduction in cost.
- g. Travel/Training is on budget. Management staff continually review staff travel to ensure the best use of staff time and program expenses.

If you need additional information or clarification, please contact Finance Director Sue Forty or Finance Manager Janet Cline.

Consolidate Revenue and Expense Statement

Finance Committee Financial Report

For Period Ended November 30, 2017

Revenues year-to-date are under budget

Revenues year-to-date over budget

Percent of budget to date 41.67%

Acct No	Description	Budget	YTD Bal	YTD %	
000710	Beg Bal-Restricted for Grants	\$ 4,239.00	\$ -	0.00%	Beginning fund balances will be populated after annual audit is complete.
000725	Beg Bal Restrict for Contracts	\$ 1,662,444.59	\$ -	0.00%	
000735	Beg Bal-Restricted Reconcile	\$ 1,606,793.00	\$ -	0.00%	
000740	Beg Bal-Restricted for Other	\$ 1,948,856.50	\$ -	0.00%	
000745	Beg Bal-Restrict Reserve	\$ 2,230,000.00	\$ -	0.00%	
000750	Beg Bal-Unrestricted	\$ 1,895,477.00	\$ -	0.00%	
000801	Dues	\$ 281,204.87	\$ 279,203.86	99.29%	Some special dues are still outstanding.
000802	Fees For Service	\$ 115,775.00	\$ 38,405.61	33.17%	
000803	Internal Transfer	\$ 2,057,863.00	\$ 856,876.99	41.64%	
000804	Miscellaneous Revenue	\$ -	\$ 196.50	0.00%	
000804	Miscellaneous Revenue	\$ 1,015.00	\$ 22,867.26	2252.93%	Employee Settlement
000805	Contract Revenue	\$ 2,713,797.00	\$ 519,631.06	19.15%	Most contracts are billed quarterly.
000806	Grant Revenue	\$ 245,955.00	\$ 81,703.75	33.22%	
000807	Donations	\$ 222,982.00	\$ 92,850.51	41.64%	
000808	Interest Revenue	\$ 215,205.00	\$ 111,905.14	52.00%	
000809	Transfers In	\$ 189,292.00	\$ 24,583.35	12.99%	
000812	Sponsorship	\$ 26,500.00	\$ 9,250.00	34.91%	
000819	Special Event Revenue	\$ -	\$ 9,595.92	0.00%	This account was created for the <i>CelebrateLBL</i> event expense.
000820	Program Meals Revenue	\$ 165,000.00	\$ 64,693.25	39.21%	
000822	Loan Packaging Fees	\$ 2,000.00	\$ 5,606.68	280.33%	Payment for prior year closed loan, payment was after June 30.
000823	Program Income	\$ 628,767.00	\$ 267,564.12	42.55%	
000824	Regional Revenue	\$ 205,588.00	\$ 82,664.03	40.21%	
000826	Borrowers Fees	\$ 1,500.00	\$ 221.78	14.79%	Lending department is closing on loans, fees have not yet been received.
000828	Service Fees	\$ 5,000.00	\$ 2,036.00	40.72%	
000840	Veterans	\$ 55,000.00	\$ -	0.00%	Oregon Department of Veteran's Affairs funding has not been received.
000841	Oregon Project Independence	\$ 575,000.00	\$ 187,169.38	32.55%	State contract payments are a month behind.
000843	ODOT	\$ 610,203.00	\$ 113,582.40	18.61%	This is a quarterly payment.
000846	Coordinated Care	\$ 7,267,487.00	\$ 2,198,549.77	30.25%	
000860	Economic Development Admin	\$ 75,000.00	\$ -	0.00%	This is a semi-annual report and payment.
000862	Older Americans Act	\$ 1,051,151.00	\$ 305,531.00	29.07%	State contract payments are a month behind.
000863	Title XIX	\$ 9,956,008.00	\$ 3,542,723.38	35.58%	
000864	Federal Senior Meals	\$ 378,000.00	\$ 113,106.24	29.92%	The Federal Senior Meal payments are a month behind.

000865	USDA	\$	132,000.00	\$	37,159.00	28.15%	The USDA payments are a month behind.
000867	Federal Match	\$	210,125.00	\$	66,207.02	31.51%	
000869	Siletz Revenue	\$	4,000.00	\$	2,940.00	73.50%	This is a semi-annual payment.
	REVENUE	\$	36,739,227.96	\$	9,036,824.00	24.60%	
000410	Leave Benefits	\$	490,894.00	\$	190,196.20	38.74%	
000420	Fringe Benefits	\$	757,864.00	\$	260,099.58	34.32%	
000421	Insurance Benefits	\$	2,313,029.00	\$	824,129.31	35.63%	
000425	PERS Benefits	\$	2,163,514.00	\$	581,158.01	26.86%	
000430	PERS Reserve	\$	82,377.00	\$	26,983.53	32.76%	
0001ED	Executive Director	\$	132,842.00	\$	55,090.00	41.47%	
0004DD	Deputy Director	\$	108,348.00	\$	36,063.01	33.28%	
0004PD	Program Director	\$	194,670.00	\$	87,734.83	45.07%	
0010PM	Program Manager	\$	364,301.00	\$	102,029.05	28.01%	
0013PS	Program Supervisor	\$	597,146.00	\$	225,044.21	37.69%	
0016LO	Loan Officer	\$	71,603.00	\$	25,447.59	35.54%	
0019CA	Clerical Assistant	\$	30,540.00	\$	7,114.49	23.30%	
0019PM	Personnel Manager	\$	85,796.00	\$	34,358.31	40.05%	
0019TM	Technology Services Manager	\$	74,552.00	\$	32,305.00	43.33%	
0046CM	Case Manager	\$	1,840,663.00	\$	648,240.57	35.22%	
0053CC	Contracts Coordinator	\$	56,030.00	\$	20,768.50	37.07%	
0055CS	Clerical Supervisor	\$	48,425.00	\$	19,570.00	40.41%	
0060AS	Accounting Specialist	\$	51,597.00	\$	18,887.65	36.61%	
0064ES	Eligibility Specialist	\$	1,025,826.00	\$	365,955.93	35.67%	
0067EA	Executive Assistant	\$	49,424.00	\$	14,912.96	30.17%	
0070AC	Accounting Clerk II	\$	37,409.00	\$	15,059.46	40.26%	
0076AA	Administrative Assistant	\$	440,939.00	\$	152,561.79	34.60%	
0085CS	Clerical Specialist	\$	227,456.00	\$	94,308.17	41.46%	
0085WS	Workstation Support Specialist	\$	50,444.00	\$	19,272.33	38.21%	
013CDP	CED Planner II	\$	58,792.00	\$	13,573.44	23.09%	Employee was reclassified.
013MDR	MPO Director	\$	95,855.00	\$	36,096.23	37.66%	
025NSS	Network Support Specialist	\$	76,122.00	\$	31,397.14	41.25%	
031CDP	CED Planner	\$	180,406.00	\$	59,288.76	32.86%	
034APS	Adult Protective Services Spec	\$	345,897.00	\$	123,494.05	35.70%	
037DTC	Diversion & Transition Coord	\$	183,878.00	\$	70,336.05	38.25%	
037LCM	Lead Case Manager	\$	335,339.00	\$	69,212.34	20.64%	
045ISS	Information Support Specialist	\$	63,987.00	\$	26,197.37	40.94%	
052ALO	Assistant Loan Officer	\$	28,015.00	\$	-	0.00%	This is a vacant position.
055VSO	Veterans Service Officer	\$	58,622.00	\$	24,687.90	42.11%	

060FMC	Facility Maint. Coordinator	\$	50,748.00	\$	22,156.18	43.66%
061LES	Lead Eligibility Specialist	\$	32,626.00	\$	10,001.85	30.66%
064ADR	ADRC Specialist	\$	226,027.00	\$	70,191.76	31.05%
064ALW	Licensing & Monitoring Spec	\$	48,653.00	\$	19,155.26	39.37%
067CEA	Confidential Executive Assist	\$	51,569.00	\$	18,765.39	36.39%
075LTB	Lead Trans Brokerage Spec.	\$	43,617.00	\$	16,450.26	37.72%
075TBS	Transportation Brokerage Spec.	\$	424,735.00	\$	139,972.14	32.96%
076CAA	Conf. Administrative Assistant	\$	40,112.00	\$	15,034.62	37.48%
082SMC	Senior Meals Coordinator	\$	43,789.00	\$	12,040.96	27.50%
090RSM	Relief Site Manager	\$	18,917.00	\$	10,117.77	53.49%
099EXH	Extra Hire	\$	149,286.00	\$	61,254.98	41.03%
88MSM3	Meal Site Manager 3	\$	193,311.00	\$	72,976.66	37.75%
	PERSONNEL	\$	14,045,992.00	\$	4,779,691.59	34.03%

Employee settlement

Expenses year-to-date over budget

000504	Advertising	\$	13,450.00	\$	3,598.38	26.75%
000506	Auto Expense	\$	12,500.00	\$	5,559.07	44.47%
000510	Bank Charges	\$	15,700.00	\$	4,769.61	30.38%
000513	Board/Comm/Meeting Expense	\$	32,700.00	\$	5,809.81	17.77%
000516	Computer Maintenance	\$	77,260.00	\$	24,250.53	31.39%
000521	Contract Administration	\$	2,500.00	\$	1,178.00	47.12%
000522	Contract Expense	\$	9,203,891.65	\$	2,919,413.83	31.72%
000523	Admin Contract Expense	\$	350,000.00	\$	113,975.77	32.56%
000525	Copying	\$	77,095.00	\$	26,516.87	34.40%
000531	Dues and Memberships	\$	60,625.00	\$	43,917.05	72.44%
000532	Equipment Expense	\$	4,000.00	\$	77.95	1.95%
000533	Finance Indirect	\$	487,215.00	\$	162,405.65	33.33%
000534	Indirect Expense	\$	974,023.00	\$	324,674.28	33.33%
000535	Furniture & Fixtures	\$	4,200.00	\$	-	0.00%
000537	Insurance	\$	62,250.00	\$	62,637.32	100.62%
000540	Interest Expense	\$	19,200.00	\$	9,674.97	50.39%
000541	Loan Legal Expense	\$	2,000.00	\$	-	0.00%
000542	Legal Services	\$	12,350.00	\$	2,199.00	17.81%
000543	Licenses and Fees	\$	55,560.00	\$	15,710.12	28.28%
000546	Loan Fees	\$	1,500.00	\$	448.07	29.87%
000549	Maintenance and Repair	\$	248,145.00	\$	60,728.59	24.47%
000550	Marketing Expense	\$	12,900.00	\$	6,570.55	50.93%
000551	Taxes	\$	3,500.00	\$	3,446.76	98.48%
000553	Loan Admin Exp	\$	120,000.00	\$	37,548.40	31.29%

Most dues are paid at the beginning of Fiscal Year.

One time payment at the beginning of Fiscal Year.

USDA one-time payments

Special contract marketing expense

One-time annual expense

000555	Postage	\$	66,200.00	\$	15,833.48	23.92%	
000558	Printing	\$	13,430.00	\$	1,983.57	14.77%	
000561	Rent	\$	645,307.00	\$	213,430.48	33.07%	
000564	Resource Reserve	\$	189,108.00	\$	33,103.51	17.51%	
000567	Supplies	\$	100,750.00	\$	34,786.15	34.53%	
000568	Stipend	\$	87,877.00	\$	23,022.37	26.20%	
000570	Technology Indirect	\$	591,624.00	\$	197,208.00	33.33%	
000573	Telephone	\$	223,936.00	\$	51,556.70	23.02%	
000575	Special Event	\$	-	\$	10,633.66	0.00%	CelebrateLBL expense
000576	Training	\$	90,600.00	\$	24,066.75	26.56%	
000577	Volunteer Recognition	\$	10,000.00	\$	4,734.64	47.35%	
000578	Meal Delivery Travel	\$	35,000.00	\$	14,550.96	41.57%	
000579	Travel	\$	137,950.00	\$	40,568.96	29.41%	
000580	Transfers Out	\$	88,411.88	\$	10,000.00	11.31%	
000582	Utilities	\$	70,145.00	\$	21,395.94	30.50%	
000583	Operating Contingency	\$	3,001,954.51	\$	-	0.00%	
000584	Janitorial	\$	56,400.00	\$	15,864.00	28.13%	
000585	Unappropriated EFB for future	\$	5,258,644.92	\$	-	0.00%	
	MATERIALS AND SUPPLIES	\$	22,519,902.96	\$	4,547,849.75	20.19%	
000595	Capital Purchase	\$	15,000.00	\$	14,600.00	97.33%	Server - one-time purchase
000596	Leasehold Improvement	\$	95,000.00	\$	-	0.00%	
	CAPITAL OUTLAY	\$	110,000.00	\$	14,600.00	13.27%	
000598	Principal Payment	\$	43,333.00	\$	-	0.00%	
000599	Interest Expense	\$	20,000.00	\$	6,445.83	32.23%	
	DEBT SERVICES	\$	63,333.00	\$	6,445.83	10.18%	
	EXPENSE	\$	36,739,227.96	\$	9,348,587.17	25.45%	
		\$	-	\$	(311,763.17)		



1400 Queen Ave SE • Suite 201 • Albany, OR 97322
(541) 967-8720 • FAX (541) 967-6123

MEMORANDUM

DATE: January 18, 2018
TO: OCWCOG Finance Committee
FROM: Fred Abousleman, Executive Director
RE: **OCWCOG Member Dues for Fiscal Year (FY) 2018-2019**

Member dues are used to match Federal and State dollars to fund your community programs, projects, and services. For example, your dues match, as required by State law, our Medicaid transfer dollars, and allow us to determine eligibility and provide support to Medicaid clients. Your dues are also used to match, as required by Federal law, our funding for our Economic Development District, which allows us to access Federal money for economic development and develop a five-year *Comprehensive Economic Development Strategy* for our Region. For every \$1 in dues, OCWCOG leverages over \$100 in Federal, State, and other funds internally, and millions more in access to development, lending, and other direct community impacts for member jurisdictions. Therefore, while member dues are a very small portion of the OCWCOG budget, about 1%, they are very important.

Dues are assessed for three areas: General Dues; Community Development; and, Transportation. General Dues are distributed based by program size and FTE, therefore, the majority of these dues are applied toward match for the Senior and Disability Services program. Community Development dues are assessed for the services that are provided by the OCWCOG's Community and Economic Development program, and the Transportation dues provide the OCWCOG's Community and Economic Development staff increased capacity to work on transportation programs.

At each January Board meeting, a dues rate is set for the next fiscal year. Dues are adjusted annually based upon the current population estimate for each jurisdiction and the Portland Consumer Price Index (CPI-U).

Attached is a table adjusting dues for FY2018-2019, based upon the Portland CPI-U for the first half of 2016 (4.4%) and July 2016 population estimates. The 2016 population estimates are used because that is the most recent Portland State Population Data Center publication that includes detail for cities that straddle two counties (which impacts the City of Albany, and Linn and Benton County population estimates). The adjustments would increase total dues by \$15,136.50.

ACTION: **Motion to recommend to the Board approval of member dues for FY2018-2019**

DRAFT OCWCOG FY2019 DUES

	FY2018 Dues	Pop Estimate	FY2019 DUES				TOTAL FY2019	CHANGE FROM
		7/1/2016*	General Dues	CD Dues	Trans Dues	Special Projects	DUES	FY2018
Benton County								
Adair Village	1,132.89	845	\$648.12	\$217.17	\$250.00	\$55.76	\$1,171.04	\$38.15
Corvallis	61,569.17	58,240	\$44,670.08	\$14,967.68	\$2,337.71	\$3,098.77	\$65,074.24	\$3,505.08
Monroe	901.13	620	\$475.54	\$159.34	\$250.00	\$44.24	\$929.12	\$27.99
Philomath	5,052.23	4,665	\$3,578.06	\$1,198.91	\$250.00	\$251.35	\$5,278.31	\$226.08
N. Albany **	0.00	7,647				\$0.00	\$0.00	\$0.00
Unincorporated	20,808.08	19,303	\$14,805.40	\$4,960.87	\$949.65	\$1,035.80	\$21,751.72	\$943.63
Lincoln County								
Depoe Bay	1,725.17	1,440	\$1,104.48	\$370.08	\$250.00	\$86.23	\$1,810.79	\$85.62
Lincoln City	9,326.57	8,485	\$6,508.00	\$2,180.65	\$558.66	\$462.37	\$9,709.67	\$383.10
Newport	11,121.23	10,190	\$7,815.73	\$2,618.83	\$619.78	\$552.72	\$11,607.06	\$485.83
Port of Newport ***	3,464.66	10,800		\$2,775.60	\$642.88	\$170.92	\$3,589.40	\$124.74
Siletz	1,534.61	1,235	\$947.25	\$317.40	\$250.00	\$75.73	\$1,590.37	\$55.76
Siletz Tribes	525.00		\$250.00		\$250.00	\$25.00	\$525.00	\$0.00
Toledo	3,857.37	3,490	\$2,676.83	\$896.93	\$250.00	\$191.19	\$4,014.95	\$157.57
Waldport	2,399.85	2,080	\$1,595.36	\$534.56	\$250.00	\$119.00	\$2,498.92	\$99.06
Yachats	1,009.29	740	\$567.58	\$190.18	\$250.00	\$50.39	\$1,058.15	\$48.86
Unincorporated	21,232.18	20,075	\$15,397.53	\$5,159.28	\$964.09	\$1,076.04	\$22,596.93	\$1,364.76
Linn County								
Albany	55,455.70	52,540	\$40,298.18	\$13,502.78	\$2,129.63	\$2,796.53	\$58,727.12	\$3,271.41
Brownsville	2,003.28	1,700	\$1,303.90	\$436.90	\$250.00	\$99.54	\$2,090.34	\$87.06
Halsey	1,205.00	915	\$701.81	\$235.16	\$250.00	\$59.35	\$1,246.31	\$41.31
Harrisburg	4,017.03	3,650	\$2,799.55	\$938.05	\$250.00	\$199.38	\$4,186.98	\$169.95
Lebanon	17,076.70	16,435	\$12,605.65	\$4,223.80	\$822.58	\$882.60	\$18,534.62	\$1,457.93
Millersburg	1,931.18	1,730	\$1,326.91	\$444.61	\$250.00	\$101.08	\$2,122.60	\$191.42
Scio	1,138.04	890	\$682.63	\$228.73	\$250.00	\$58.07	\$1,219.43	\$81.39
Sweet Home	9,972.86	9,090	\$6,972.03	\$2,336.13	\$580.67	\$494.44	\$10,383.27	\$410.41
Tangent	1,498.56	1,205	\$924.24	\$309.69	\$250.00	\$74.20	\$1,558.12	\$59.56
Unincorporated	41,208.38	38,413	\$29,462.77	\$9,872.14	\$1,644.35	\$2,048.96	\$43,028.23	\$1,819.84
TOTAL	281,166.18	276,423	\$198,117.59	\$69,075.43	\$15,000.00	\$14,109.65	\$296,302.68	\$15,136.50

*population estimates from PSU 2016 Report

**Included in City of Albany population estimate

*** Port of Newport population estimate from Port's webpage

FY19 General dues rate: FY18 rate of .735 x Portland CPI-U of 4.4% = .767

FY19 CD dues rate: FY18 rate of .246 x Portland CPI-U of 4.4% = .257



Cascades West Center
1400 Queen Avenue, SE Suite 201
Albany, OR 97322
541.967.8720