MID-WILLAMETTE VALLEY HOMELESS ALLIANCE

MOVING TO END AND PREVENT HOMELESSNESS

Oregon

2025-26 Adopted Budget

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INTRODUCTION

READER'S GUIDE

Introduction:
Contains the budget message, information about the Mid-Willamette Valley Homeless Alliance's community, statistics, a description of the budget document, the budget process, the budget basis, a summary of financial management policies, revenue sources descriptions, and debt management policies and summaries.

Acronyms:

Abbreviations are explained here.

Glossary:
A list of terms with explanations or definitions used throughout the budget document.

Appendix:
Include documents supporting the budget document, such as the Comprehensive Financial Policies.

BUDGET MESSAGE

OVERVIEW

To the Members of the ORS 190 Entity-Mid-Willamette Valley Homeless Alliance Budget Committee and Board of Directors:

This is the fifth budget committee meeting since the ORS 190 Entity was formed in August 2020. The Alliance budget has grown rapidly. Four years ago, at the first meeting of the ORS 190 Entity Budget Committee, a budget of $365,574 was approved, with a Supplemental Budget increasing the budget to $624,825 approved four months later. The proposed budget for the fiscal year beginning July 1, 2022, was $811,369. For fiscal year 2023-24, the proposed budget grew to $11,174,899, due to the Governor's Emergency Declaration. We began 2024-25 with an adopted budget of $25,621,333. This growth allowed for an increase in staffing and support for providers throughout the Continuum of Care.

This year, though there are uncertainties in funding, the mission and dedication of the Alliance remain the same: to support the goals of the Mid-Willamette Valley Homeless Alliance, the Marion-Polk region's Continuum of Care, to end and prevent homelessness. Over the past five years, this work has included hosting monthly board and Executive Committee meetings, convening committees and workgroups to further regional coordination, implementing best practices, and improving data quality, captured in the Homeless Management Information System (HMIS).

The Alliance was formed to maximize resources, bring the voices of providers together, and close the gaps in resources to better meet the unique needs of those experiencing homelessness. In this time of uncertain funding, it is more important than ever to ensure all voices are heard, that all resources are used wisely and collaboratively, and that we do not let our differences keep us from doing this necessary work. Our differences make us stronger because they allow us to see the world from many perspectives, bringing unique strengths, ideas, and experiences to the table. As an alliance, we don't just accept our diversity we rely on it. Each voice adds value, and each background contributes to our shared goals in a way that no single viewpoint ever could. Together, we build resilience through collaboration, adapt faster through varied insights, and create solutions that reflect the richness of our collective wisdom. United in purpose, we thrive not in spite of our differences, but because of them.

LONG-TERM SUSTAINABILITY

The need for additional support for community partners throughout the CoC continues to increase, while the staff capacity remains the same. Unstable funding has been a barrier to hiring additional staff, putting a strain on the six full-time staff. This year, with a gap in current grants ending and new grants pending, the Alliance faces putting out a very conservative budget with a plan to revisit once additional funds are confirmed. Current funding is highly dependent on two grant streams - HUD and OHCS. Over expenditure on grants, a higher need for legal counsel to increase compliance with public meeting law, and other unallowable grant expenses depleted our membership dues.

Due to the Governor's Executive Order 23-02, House Bill 5019, the Alliance achieved an increase in funds to the CoC. These contracts came with high expectations for local providers under contracts with the ORS 190

Entity to achieve identified targets by January 10, 2024. The contracts listed expectations regarding data reporting and fiscal management that demanded an increase in staff capacity from one Director to four additional staff. Last year's budget created a staffing structure that increased our capacity for data collection and analysis and provided additional hours for administrative and accounting support. This year, the Alliance administration will focus on increasing awareness, diversification of funding streams, enhanced fiscal practices, and creating stability within the Alliance in anticipation of continued growth.

CONCLUSION

After the Budget Committee reviews and approves the proposed budget, the ORS 190 Entity Board of Directors will adopt the final budget and resolution at its May 8 meeting, at which time the board will conduct a budget hearing.

I would like to extend my heartfelt appreciation to those who have been instrumental throughout the budget process and in planning for the growth and sustainability of the Alliance. This work would not continue if it were not for the incredible Alliance staff: Cassandra Bay, Ashleigh Duda, Emily Mewbourn, David Peak, and Nathanial Perez; the board leadership and members; and the many partners who give their time to our committees and work groups. Lastly, I want to call out the extraordinary support provided to the Alliance by the Mid-Willamette Valley Council of Governments staff as a whole, and most notably, Scott Dadson, Amber Mathiesen, and Theresa Whisenhunt, who spent countless hours working to address the fidelity of our financial systems. It is an honor and great privilege to be part of an Alliance of providers and professionals devoted to helping our houseless community members. Lynda Cheldelin Fell wrote, "In the chorus of change, every voice matters." In our honorable pursuit to end and prevent homelessness in Marion and Polk Counties, I am devoted to creating space and opportunities for all voices to be heard.

Respectively submitted,

Misty L. Sorte

Misty Sorte, Executive Director
MID-WILLAMETTE VALLEY HOMELESS ALLIANCE

BUDGET COMMITTEE

MWVHA BUDGET COMMITTEE

ORS 190 Board Members	*Term Ends*	*Citizen Members*	
Commissioner Danielle Bethell	6/30/2025	Dan Clem	6/30/2025
Councilor Soraida Cross	6/30/2028	Bri Hatchel	6/30/2030
Councilor Shannon Corr	6/30/2030	Hannah Shooting Bear	6/30/2030
Commissioner Jeremy Gordon	6/30/2025	Jenny Sheldon	6/30/2030
Mayor Julie Hoy	6/30/2028	Jackie Leung	6/30/2030
Tribal Council Woman Lisa Leno	6/30/2028	Cathy Clark	6/30/2030
Councilor Christopher Lopez	6/30/2028	Christine Sommer	6/30/2030
Superintendent Andrea Castañeda	6/30/2030	Sam Dompier	6/30/2030

MWVHA EXECUTIVE COMMITTEE

Members	*Organization*
Councilor Soraida Cross	City of Keizer
Mayor Julie Hoy	City of Salem
CCO/CRO Leilani Slama	Salem Health
Commissioner Danielle Bethell	Marion County
Commissioner Jeremy Gordon	Polk County
CEO Rhonda Wolf	United Way of the Mid-Willamette Valley

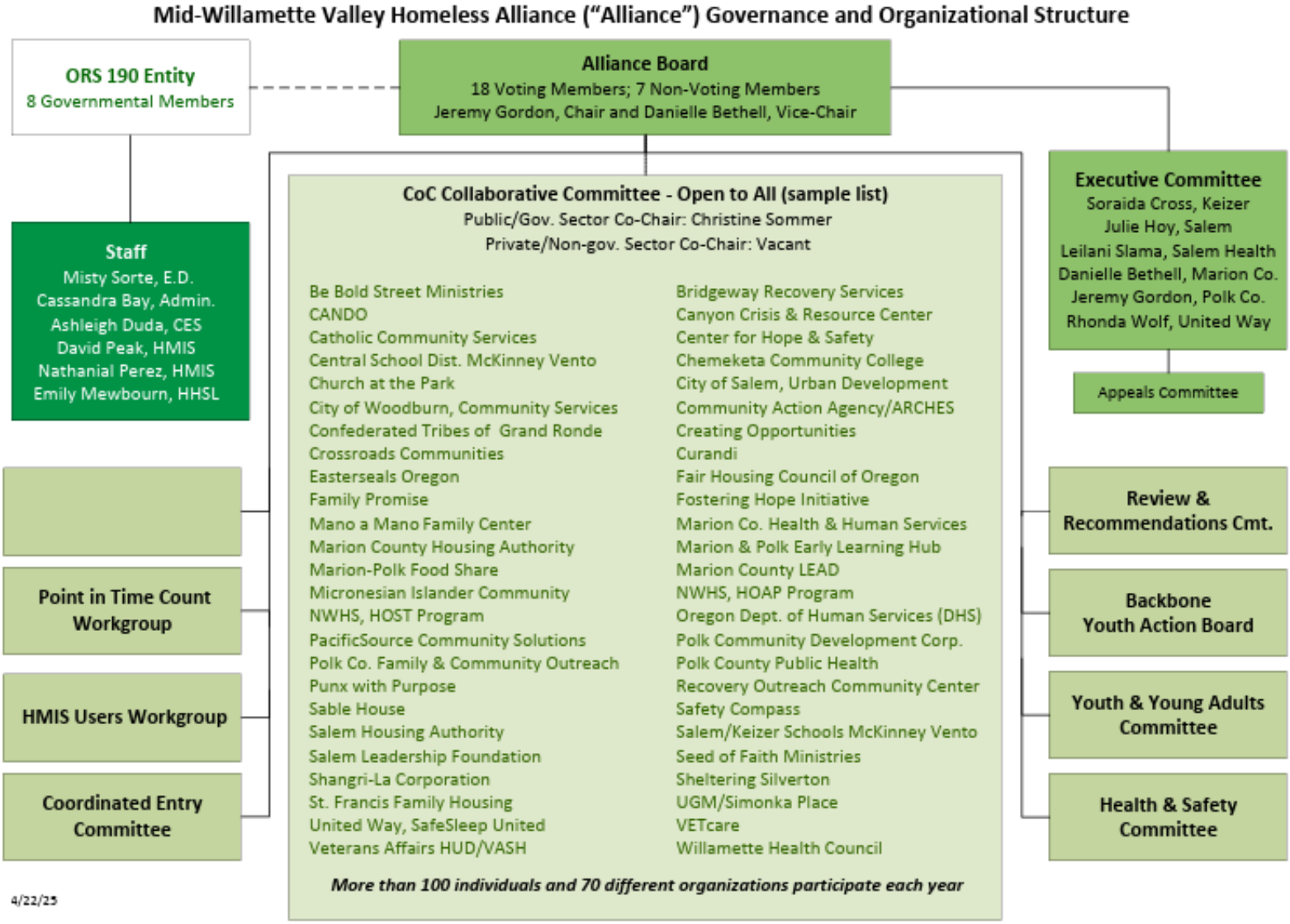
BOARD OF DIRECTORS – 2025

MID-WILLAMETTE VALLEY HOMELESS ALLIANCE

Voting Members	*Organization*
Councilor Shannon Corr	City of Independence
Councilor Soraida Cross	City of Keizer
Councilor Christopher Lopez	City of Monmouth
Mayor Julie Hoy	City of Salem
Councilor Shane Matthews	City of Salem
Subject Matter Expert David Zepeda	CoC Collaborative Committee
Tribal Councilwoman Lisa Leno	Confederated Tribes of Grand Ronde
LEAD Navigator Renee Pfeffer	Law Enforcement Assisted Diversion
Commissioner Danielle Bethell, Vice Chair	Marion County
Director Zaira Flores Marin	PacificSource Community Solutions
Commissioner Jeremy Gordon, Chair	Polk County
CCO/CRO Leilani Slama	Salem Health
CEO Rhonda Wolf	United Way of the Mid-Willamette Valley
Deputy Dir. Josie Silverman-Mendéz	Willamette Health Council

Non-voting Members	*Organization*
Co-Chair Christine Sommer	CoC Collaborative Committee
Co-Chair Sarah White	CoC Collaborative Committee
Executive Director Jason Icenbice	Marion County Housing Authority
Executive Director Ashley Hamilton	Mid-Willamette Valley Community Action Agency
Veteran Service Officer Eric Enderle	Polk County Veteran Services
Housing Administrator Nicole Utz	Salem Housing Authority
Executive Director Christian Edelblute	West Valley Housing Authority

ORGANIZATIONAL CHART



MISSION, VISION, PURPOSE, AND VALUES

The Mid-Willamette Valley Homeless Alliance, or "Alliance," is a collaborative organization engaging in a communitywide commitment to coordinate, leverage, and align efforts and resources to prevent and end homelessness.

MISSION: To develop an evidence-based system of services, including stable housing, designed to meet the unique and complex needs of adults, youth, children, and families in Marion and Polk counties who are at risk of or are experiencing homelessness.

VISION: Our vision is that the Mid-Valley becomes a community of belonging where everyone has access to housing and healthcare, has the opportunity to heal, and is treated with dignity and respect while their safety and basic needs are met.

PURPOSE: End and Prevent Homelessness

VALUES: The Alliance furthers its mission in light of the following values:

- Collaboration: We engage organizations across many sectors and people with lived experience to find and develop solutions to our community's most pressing housing/healthcare crises. We intentionally include voices and perspectives from underrepresented communities to ensure more comprehensive and effective solutions.
- Stewardship: We are responsible for ensuring that the resources of The Alliance are used strategically and transparently in our collective pursuit to end and prevent homelessness.
- Inclusion: We seek to create a community that cultivates belonging by designing a Continuum of Care that actively includes people of all walks of life.
- Compassion: We want to relieve human suffering. When one person in our community is at-risk of or experiencing displacement, we are committed to meet them where they are at and offer options.
- Leadership: We take bold steps forward, leading the way to community-defined and evidence-based solutions to end and prevent homelessness.
- Commitment: We are committed to this work until every person in our community's basic needs are met.
- Adaptability: We adapt our work to fit the needs in our community, we are nimble, and we are constantly adjusting our approach to match emerging trends.

GOALS

UNDERSTAND OUR COMMUNITY:

Through local quantitative and qualitative data, the Alliance continually seeks to understand the causes of the crises faced by our community members.

DEVELOP AND IMPROVE THE COORDINATED SYSTEM OF CARE AND SERVICES:

The Alliance fosters the development of a continuum of services to (1) strengthen our region's service providers; (2) expand service providers' ability to offer everyone a safe place to sleep and a path to stable housing; and (3) build community capacity to prevent homelessness.

MAXIMIZE RESOURCES:

The Alliance maximizes resources that support the work of the CoC and its service providers through solicitation, leverage, and strategic investments.

INCREASE PARTICIPATION IN THE COC REGION:

Because homelessness touches every corner of our community, we need vast CoC representation from across our region to solve it.

COORDINATED ENTRY ACCESS SITES

HISTORY

MID-WILLAMETTE VALLEY HOMELESS ALLIANCE

Recognized by the U.S. Department of Housing and Urban Development in December 2019 as the Marion-Polk region's Continuum of Care, the Alliance does not provide direct services. Rather, it focuses on communitywide planning and coordination, e.g., aligning services, implementing a strategic plan, collecting and analyzing data, expanding participation in Coordinated Entry, and bringing chronic and Veteran homelessness to functional zero through Built for Zero system improvement strategies. The Alliance is also responsible for annually compiling a single community application for federal Continuum of Care dollars.

The federal Continuum of Care program began in 1994. The local program was coordinated by Mid-Willamette Valley Community Action until 2011, when a group of participating agencies decided to join 26 other counties in the Rural Oregon Continuum of Care.

In 2016, former Salem Mayor Anna Peterson's idea to create a task force on homelessness was enacted. After the task force's yearlong review, four local governments convened the Mid-Willamette Homeless Initiative, developing a region-wide strategic plan that included exploring the region's CoC structure. In October 2018, the initiative assessed more than 550 community programs to identify gaps in services, and in late 2019, three more governmental jurisdictions and three nonprofit organizations were added, forming the Alliance. Now, as we enter the 2025 fiscal year, the Alliance has representatives from across the two counties, including City Councilors, Mayors, Commissioners, providers, and those with lived experience.

Leaders, recognizing the critical importance of addressing these local needs, championed reconstituting the two-county Salem/Marion-Polk CoC, OR-504 – this time with greater local government investment and engagement.

ORS 190 ENTITY

The Alliance is supported by the ORS 190 Entity, Mid-Willamette Valley Homeless Alliance, an intergovernmental organization that serves as the Collaborative Applicant for the annual funding application and is responsible for financial, legal, and other administrative functions.

THE BUDGET PROCESS

A budget, as defined by Oregon State Law (Oregon Revised Statutes (ORS), Chapter 294), is a financial plan containing estimates of revenues and expenditures for a given period or purpose, such as the fiscal year. The Alliance is required to budget all funds, and each fund is to have a balanced budget. The state of Oregon defines balanced budgets as those in which total resources, including beginning resources, current resources, and debt proceeds, equal total requirements, including current year expenditures, capital outlay, transfers, debt service, and any other requirements such as debt service reserves.

As a rule, local governments in Oregon operate on a fiscal year that begins on July 1 and ends the following June 30. Mid-Willamette Valley Homeless Alliance's budget operates on this schedule. Budgeting is critical to the Alliance because it requires the organization to evaluate plans and establish priorities in relation to available financial resources.

The Mid-Willamette Valley Homeless Alliance's budget will accomplish each of the four major purposes of Oregon Local Budget Law (ORS 294.305 – 294.555 and 294.565), including:

- Establish standard financial procedures
- Outline programs and services in conjunction with the fiscal policy and implement those policies
- Provide methods of estimating revenue, expenditures, and proposed tax levies
- Encourage public involvement in the budgeting process before budget adoption

The Mid-Willamette Valley Homeless Alliance prepares and adopts its annual budget in accordance with its organizational Charter, Oregon Law, and the Government Finance Officers Association budget guidelines.

Before the budget can accomplish these goals, a schedule for preparation is developed. This schedule is called the budget calendar.

THE BUDGET COMMITTEE

The Budget Committee is composed of eight ORS 190 Entity Board Members and an equal number of citizen members appointed by the governing board, for a total of sixteen members.

The appointed members:

- Must live in the ORS 190 Entity-Mid-Willamette Valley Homeless Alliance boundaries,
- Cannot be officers, agents, or employees of the local government, and
- Can be spouses of officers, agents, or employees of the ORS 190 Entity-Mid-Willamette Valley Homeless Alliance.

2023-24 BUDGET CALENDAR

Action	Proposed Date
Staff prepares DRAFT budget	December through April
Publish legal notices in newspaper, in newsletter, on website and social media with key dates and opportunities for public input as part of budget process. (Publish twice, 10 days before meeting, 1newspaper, 1 web)	Per state budget law requirements
Proposed budget document available and posted online	May 5, 2025
Budget Committee meeting – orientation, budget message and public hearings, additional meetings as needed and announced to review funds, discuss amendments, and make a recommendation on the budget	May 8, 2025
Publishing online and to paper by (publish once not later than 8 days before meeting)	No later than May 31, 2024
Board requests changes to budget, another meeting is set to adopt NOTE: Must be completed by June 30, 2024	June 12, 2025
Board adopts budget, makes appropriations NOTE: Must be completed by June 30, 2024	June 30, 2025

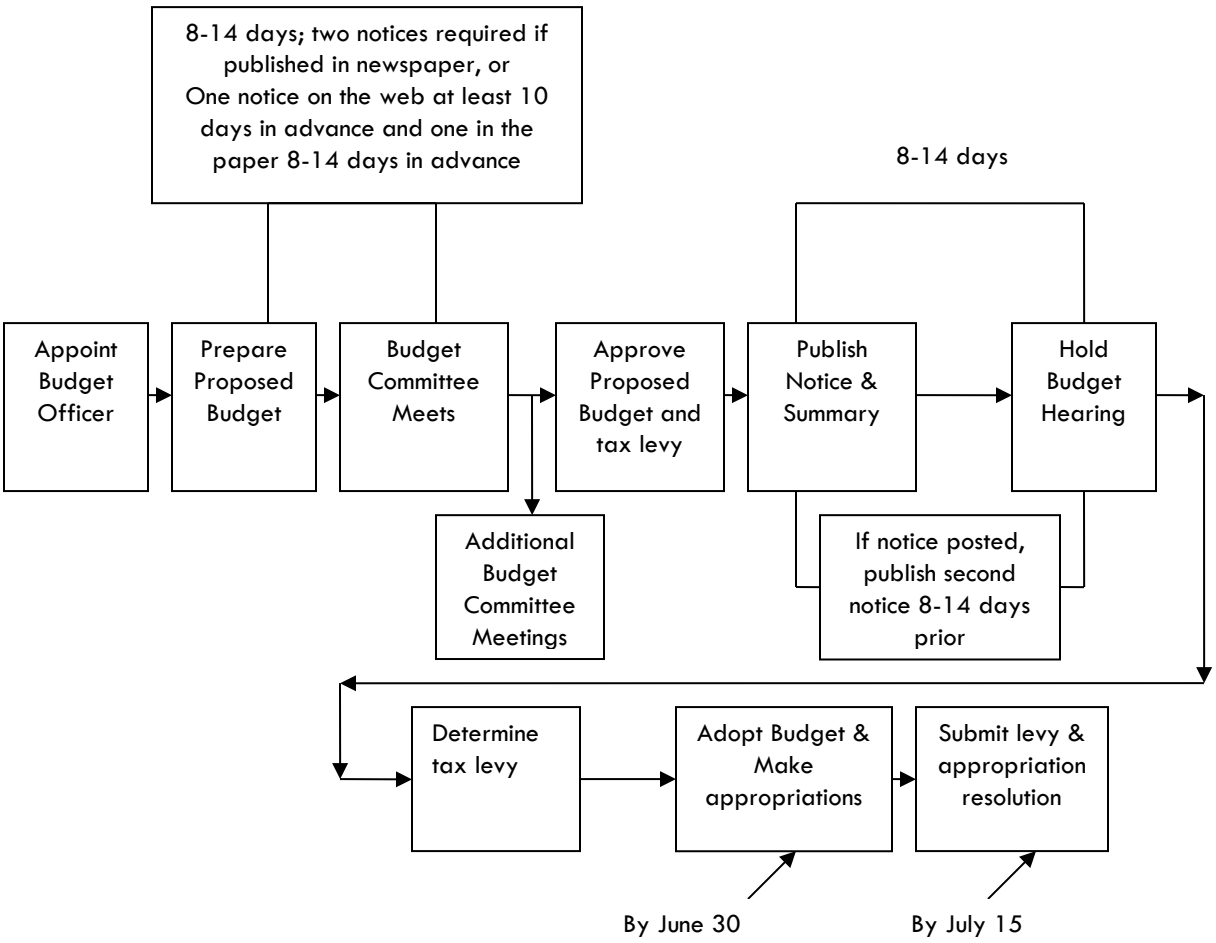
In May-June, a preliminary budget is prepared and presented to the Budget Committee, which, by law, comprises eight ORS 190 Entity Board members and eight citizen members. A hearing notice is published in the local newspaper. The Alliance Board holds a public hearing prior to July 1, which may result in further changes. If a change will increase revenues or increase expenditures within a fund by more than ten percent or $5,000, whichever is greater, the budget must be referred to the Budget Committee. The Alliance Board adopts the budget prior to June 30 each year. The adopted budget is filed with the county clerk and the State of Oregon each year.

THE BUDGET AMENDMENT PROCESS

Oregon Budget Law allows for amendments to the budget for reasons unforeseen at the time of adoption. The Alliance Board may adopt resolution changes that decrease one existing appropriation and increase another. Certain changes of ten percent or more to any fund require a supplemental budget. All changes over ten

percent to any fund require a supplemental budget process, like the annual budget, requiring a public hearing. Further detail may be found in ORS Chapter 294.

THE BUDGET PROCESS SCHEMATIC



Oregon's Local Budget Law is governed by Chapter 294 of the Oregon Revised Statutes (ORS 294). This law does two important things: (1) establishes the standard procedures for preparing, presenting, and administering the budget, and (2) requires citizen involvement in the same. The above flowchart depicts this process.

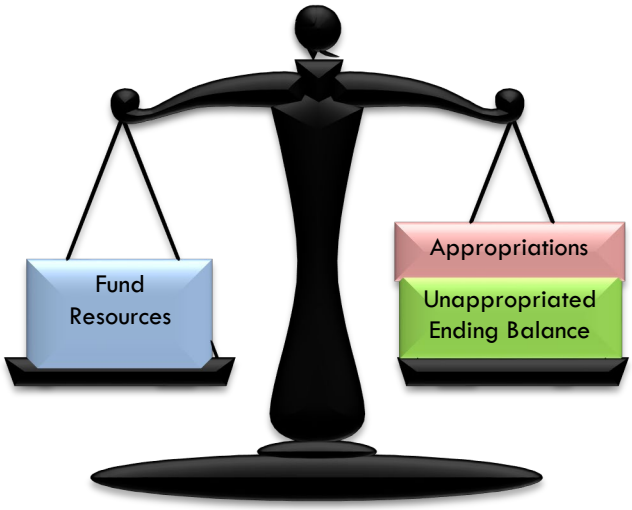
THE BUDGET BASIS

The budget is prepared using the *modified-accrual basis method of accounting*. This means that the obligations of the Alliance are budgeted as expenses when the expense is incurred, and income is recorded when received. The Mid-Willamette Valley Homeless Alliance manages its finances in compliance with the modified accrual basis and budget laws of the State of Oregon. During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management. Quarterly financial reports, prepared on the budgetary basis of accounting, are distributed to the ORS 190 Entity Board and the general public.

Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant. The Mid-Willamette Valley Homeless Alliance publishes an annual financial report that documents the Alliance's budgetary performance and the financial health of the Alliance. This report compares budgeted to actual revenues and expenditures, thus documenting the Alliance's budgetary compliance.

The government-wide financial statements and the proprietary funds financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when incurred. Grants and similar items are recognized as revenue as soon as received.

Requirements are generally recorded when incurred under accrual accounting. Long-term compensated absences are recorded only when payment is due. Principal and interest on long-term debt are recorded as fund liabilities only when due, or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.



BUDGET DOCUMENT

A budget, as defined by Oregon State law, is a "financial plan containing estimates of revenues and requirements for a single fiscal year." Local governments have the option of budgeting on a 24-month biennial budget period or by fiscal year.

The Mid-Willamette Valley Homeless Alliance operates on a fiscal year beginning on July 1 and ending the following June 30.

Budgeting requires local governments to evaluate plans and priorities, considering the fiscal resources available to meet those needs.

The budget document describes how the Mid-Willamette Valley Homeless Alliance government plans to meet the needs of the members and is a resource for citizens interested in learning more about the operations of their local government.

BUDGET RESOLUTION

BEFORE THE BOARD OF DIRECTORS

FOR THE ORS 190 ENTITY, MID-WILLAMETTE HOMELESS ALLIANCE

In the matter of making appropriations For Fiscal Year 2025-26

RESOLUTION 2025-01

WHEREAS, it is necessary for the ORS 190 Entity, Mid-Willamette Valley Homeless Alliance, hereinafter called the ORS 190 Entity, to adopt a revenue and expenditure Budget for fiscal year 2025-26; and

WHEREAS, the ORS 190 Entity Budget Committee met on May 15, 2025 to review and receive public comment on the proposed FY 2025-26 Budget and recommended approval to the Board of Directors; and

WHEREAS, at a budget hearing conducted on June 30, 2025 the ORS 190 Entity Board of Directors approved the Budget submitted by the Budget Committee.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the ORS 190 Entity:

THAT the ORS 190 Entity Board of Directors hereby adopts the attached Budget for fiscal year 2025-26; and

THAT the following amounts are hereby appropriated for the purposes specified for the fiscal year beginning July 1, 2025:

Personnel Services	$ 507,218.00
Materials & Services	$ 248,934.00
Capital Outlay	$ 0.00
Debt Service	$ 0.00
Special Payments	$ 2,203,723.00
Transfers Out	$ 0.00
Restricted	$ 187,060.00
Contingency	$ 00.00
TOTAL	$ 3,146,935.00

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

ADOPTED by the Board of Directors of the ORS 190 Entity, Mid-Willamette Valley Homeless Alliance at Salem, Oregon this 30th day of June, 2025.

Jeremy Gordon

Jeremy Gordon (Jun 30, 2025 11:18 PDT)

_____

ATTEST Jeremy Gordon, President

ORS 190 Entity

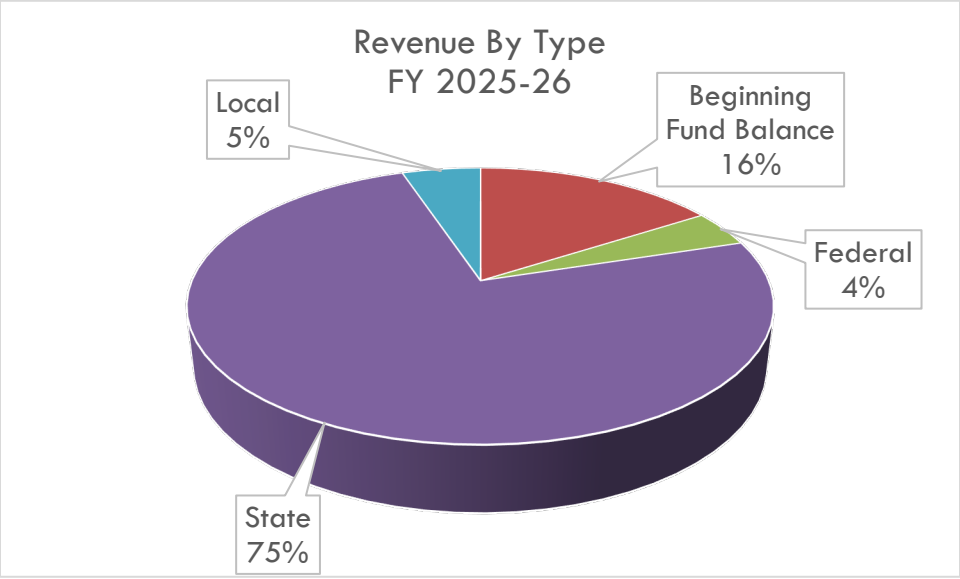
Misty Bolger

Misty Bolger (Jun 30, 2025 12:43 PDT)

_____

Misty Bolger Executive Director

FINANCIAL SUMMARY



BUDGET SUMMARY

		FY 2022-23 Actuals	FY 2023-24 Actuals	Adopted Budget	Proposed Budget	Approved Budget	Adopted Budget
1 Revenue							
	1 Beginning Fund Balance	274,764		21,686,745	509,444	509,444	509,444
	2 Federal	158,430	141,810	202,881	134,494	134,494	134,494
	3 State	40,835	10,752,607	2,034,071	2,380,503	2,380,503	2,380,503
	4 Local Total	131,900	164,800	197,636	164,800	164,800	164,800
	5 Other Total	194,438	25,117	1,500,000			
1 Revenue Total		800,367	11,084,334	25,621,333	3,189,241	3,189,241	3,146,935
2 Expenses							
	6 Personnel Services Total	-	137,400	935,590	507,218	507,218	507,218
	7Materials and Services			17,250			
	7 Materials and Services Total	604,416	10,865,333	1,326,041	248,934	248,934	248,934
	8 Capital Outlay						
	10 Debt Service						
	11 Transfers						
	12 Contingency Toal			533,042	229,366	229,366	-
	Restricted						187,060
	9 Special Payments (Grants)			22,826,660	2,203,723	2,203,723	2,203,723
2 Expenses Total		604,416	11,002,733	25,621,333	3,189,241	3,189,241	3,146,935
Net Income		195,951	81,601	-			

FISCAL YEAR 2025-26 ACTIVITIES

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

Revenues

	FY2022-23 Actuals	FY2023-24 Actuals	FY2024-25 Adopted Budget	FY2025-26 Proposed Budget	FY2025-26 Approved Budget	FY2024-25 Adopted Budget
1 Revenue						
1 Beginning Fund Balance	274,764		21,686,745	509,444		
2 Federal	158,430	141,810	202,881	134,494		
3 State	40,835	10,752,607	2,034,071	2,380,503		
4 Local						
Center for Hope and Safety			7,453			
Church at the Park			2,260			
Grand Ronde	3,300	3,300	3,300	3,300		
Independence	5,500	5,500	5,500	5,500		
Keizer	15,000	15,000	15,000	15,000		
Marion County	44,000	44,000	44,000	44,000		
Mid-Willamette Valley Community Action Agency			19,191			
Monmouth	6,600	8,500	8,500	8,500		
Mountain West						
PacificSource		10,000	10,000	10,000		
Polk County	8,000	8,000	8,000	8,000		
Salem	44,000	44,000	44,000	44,000		
Salem Health		5,500	5,500	5,500		
Salem/Keizer School District	5,500	5,500	5,500	5,500		
Shangri-La			3,932	-		
Union Gospel Mission		500	500	500		
United Way		5,000	5,000	5,000		
Willamette Health Council		10,000	10,000	10,000		
4 Local Total	131,900	164,800	197,636	164,800	-	-
5 Other						
City of Salem	-		-	-		
Marion County	-			-		
Misc Grants	-		1,000,000	-		
Other	194,438	25,117	500,000	-		
5 Other Total	194,438	25,117	1,500,000	-	-	-
1 Revenue Total	800,367	11,084,334	25,621,333	3,189,241	-	-

BEGINNING BALANCE

The 2024-2025 ending balance, estimated at $ 509,444, will become the 2025-26 beginning balance primarily consists of unspent funds from the Willamette Health Council (2) unexpended funds from the HUD

CoC planning grant; (3) unspent admin funds from ORI (4) anticipated admin and direct service allocation from LTRA; and (5) an estimated $164,800 in board member contributions.

Expenses

		FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 Proposed Budget	FY 2025-26 Approved Budget	FY 2025-26 Adopted Budget
2 Expenses							
	6 Personnel Services Total						
	Fringe		3,381	655,565	112,543.00	112,543.00	112,543.00
	Taxes		11,627		54,675.00	54,675.00	54,675.00
	Wages		122,392	270,025	340,000.00	340,000.00	340,000.00
	6 Personnel Services Total	**-**	**137,400**	**935,590**	**507,218.00**	**507,218.00**	**507,218.00**
	7Materials and Services			17,250			
	Audit	8,800	14,200	17,250	18,000.00	18,000.00	18,000.00
	COG Administrative Services			135,321			
	Consultant Services	465,490	254,316	58,690	164,400.00	164,400.00	164,400.00
	Other Professional Services			922,655			
	Computer Support and Supplies	36,933	17,524	12,989	1,624.00	1,624.00	1,624.00
	Dues and Subscriptions		672	4,366	4,330.00	4,330.00	4,330.00
	Insurance	5,559	7,966	16,000	16,200.00	16,200.00	16,200.00
	Occupancy			38,000			
	Communications		220	20,000			
	Grants		10,563,102				
	Legal Fees	31,387		4,300	20,000.00	20,000.00	20,000.00
	Legal Notices	4,342	403		3,000.00	3,000.00	3,000.00
	Lobbyist Services						
	Office Supplies	11,209	471	16,920	1,880.00	1,880.00	1,880.00
	Other	23,747	5,091		1,200.00	1,200.00	1,200.00
	Special Project Hours						
	Training, Travel & Meetings	14,450	1,368	20,700	1,300.00	1,300.00	1,300.00
	Other indirect (rent, tech suppo	2,498		20,150	17,000.00	17,000.00	17,000.00
	7 Materials and Services Total	**604,416**	**10,865,333**	**1,326,041**	**248,934.00**	**248,934.00**	**248,934.00**
	8 Capital Outlay						
	10 Debt Service						
	11 Transfers						
	Contingency			533,042	229,366.00	229,366.00	-
	12 Contingency Toal			533,042	229,366.00	229,366.00	-
	Restricted						187,060.00
	9 Special Payments (Grants)			22,826,660	2,203,723.00	2,203,723.00	2,203,723.00
2 Expenses Total		604,416	11,002,733	25,621,333	3,189,241.00	3,189,241.00	3,146,935.00

2025-2026 BUDGET

LOCAL REVENUE SOURCES

BOARD MEMBER CONTRIBUTIONS.

The foundation of this organization's sustainable revenues has been board member contributions. The Alliance's governance charter states that organizations holding voting seats on the board will each provide a contribution to support Alliance activities. Contributions were initially made under the Development Council structure, prior to Alliance formation. The ORS 190 Entity board is authorized through its bylaws to set its government member contribution levels annually and to enter into separate agreements with non-governmental members. The proposed budget retains the 2024-25 contribution level.

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Approved Budget	FY 2025-26 Proposed Budget	FY 2025-26 Approved Budget	FY 2025-26 Adopted Budget
4 Local						
Center for Hope and Safety	-	-	7,453	-		
Church at the Park	-	-	2,260	-		
Grand Ronde	3,300	3,300	3,300	3,300		
Independence	5,500	5,500	5,500	5,500		
Keizer	15,000	15,000	15,000	15,000		
Marion County	44,000	44,000	44,000	44,000		
Mid-Willamette Valley Community Action Agency	-	-	19,191	-		
Monmouth	6,600	8,500	8,500	8,500		
Mountain West	-	-	-	-		
PacificSource	-	10,000	10,000	10,000		
Polk County	8,000	8,000	8,000	8,000		
Salem	44,000	44,000	44,000	44,000		
Salem Health	-	5,500	5,500	5,500		
Salem/Keizer School District	5,500	5,500	5,500	5,500		
Shangri-La	-	-	3,932	-		
Union Gospel Mission	-	500	500	500		
United Way	-	5,000	5,000	5,000		
Willamette Health Council	-	10,000	10,000	10,000	-	-
4 Local Total	**131,900**	**164,800**	**197,636**	**164,800**	**-**	**-**

ONE PERCENT PROVIDER ASSESSMENT

In September 2021, the ORS 190 Entity board approved the concept of assessing one percent of grant awards from recipients of Continuum of Care Program funds, and the Alliance formally amended its charter to do so in April 2022. Assessment funds for the 2024-2025 fiscal year were $32,836.

In 2025-26, the Alliance is facing a gap in funding before state funds are announced, while HUD funds are still pending, and state funding has not been determined. The board must reconsider the percentage of admin funding they receive from awards. While our highest priority is to support subgrantees, without funding to create a reserve, the Alliance will not achieve financial stability, putting the CoC at risk.

HEALTH, HOUSING, AND HOMELESS SERVICE INTEGRATION

In November 2023, the Willamette Health Council allocated a $1,000,000 investment to the Alliance to develop our capacity to convene health, housing, and homeless services partners to strengthen cross-sector collaboration, coordination, and service integration, leading to better health and related outcomes for the populations served. The WHC anticipates a significant portion of these funds being distributed downstream to community partners (both health and housing sectors) to create integrated care models for people experiencing housing insecurity and/or homelessness. The 2025-26 proposed budget consists of personnel costs, which include additional staff time from existing staff providing support and administration of this project, a gap analysis, and training, travel, and meetings.

2025-26 Budget Revenues
Confirmed and "stable" revenue sources include:

- Board member contributions; and
- Carry forward funds from the 2024-25 fiscal year.

Budget Revenues that are pending, but anticipated

- HUD annual CoC planning grant;
- HUD HMIS grant; and
- One percent assessment from the Continuum of Care program and YHDP grant award recipients, and
- State funding through OHCS.

One-time or shorter-term revenue sources include:

- Willamette Health Council grant for health, housing, and homeless services integration;
- Five percent administrative percentage from the Governor's Emergency Declaration funds;
- Five percent administrative percentage from Senate Bill 5511 funds; and
- Five percent administrative percentage from Oregon Rehousing Initiative;
- Other short-term grants; and

STATE REVENUE SOURCES

In the past two years, the Alliance has experienced rapid growth due to the Governor's Emergency Declaration, Executive Order and Senate Bill 5511. Staffing levels increased, new shelter and permanent supportive housing beds were added to meet the needs of our community shelters.

As these grants reach the end of their funding cycle on June 30th, new funds have not yet been announced from OHCS. This has created a strain on smaller agencies without substantial contingency funds. The Alliance is also facing uncertainty due to the unexpected increase in dependency for our general fund. This year, with the addition of in-house grant writers from MWVHA, the Alliance will expand and diversify its funding sources to strengthen long-term financial stability.

OREGON REHOUSING INITIATIVE (ORI)

In 2023, the Legislature approved HB 5506, resulting in $2,034,071 for additional Rapid Rehousing efforts in our region. This Special Purpose Appropriate or SPA is intended to become an ongoing part of the OHCS budget. The adopted 2024-25 budget allocated 5% ($101,704) to the Alliance, distributing the remaining $1,932,367 to providers through a competitive Request for Proposal process.

For FY2025-26, ORI will roll all unspent funds for our subgrantee agencies, as well as the Alliance's remaining balance of Admin in the amount of $124,049, which is a portion of the State revenues.

OHCS has announced that 25% of unspent LTRA funds for our CoC will be available to sustain households that were allotted rental assistance during the prior fiscal year. These funds have not yet been allocated, but it is anticipated a minimal amount of this funding will be allocated for Alliance admin or other projects staffed by the Alliance.

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Approved Budget	FY 2025-26 Proposed Budget	FY 2025-26 Approved Budget	FY 2025-26 Adopted Budget
3 State						
State	40,835	10,752,607	2,034,071	2,380,503		
3 State Total	**40,835**	**10,752,607**	**2,034,071**	**2,380,503**	-	-

FEDERAL REVENUE SOURCES

HUD PLANNING GRANT

The budget includes revenues from the HUD Continuum of Care program planning grant that is awarded annually as part of the larger Notice of Funding Opportunity. The planning grant for the Federal Fiscal Year (FFY) 2022, budgeted in 2023-24, was $37,149. The FFY 2023 planning grant budgeted for 2024-25 significantly increased to $151,876. For the FFY2025 the planning grant increased again to $166,729. This amount has been allocated at the federal level; however, because the Alliance has yet to receive an award letter from HUD, this amount has been left off the current budget until such time as the funding is received and a budget amendment is made.

HUD HMIS GRANT

In the split from the Rural Oregon Continuum of Care (ROCC), the Alliance received $14,696 of a larger allocation to support Homeless Management Information System (HMIS) coordination and license costs. Oregon Housing and Community Services (OHCS), which received this grant under the ROCC and continued to apply annually for HUD funding. OHCS then passes the grant funds back to the Alliance. In 2023, HUD's HMIS contract was transferred to the ORS 190 Entity, which assumed the role of HMIS Lead. HUD's HMIS grant allocation remains at $14,696. For the FFY 2025, the Alliance was allocated two grants to support and expand our HMIS program, totaling $183,558. This amount has been allocated at the federal level; however, because the Alliance has yet to receive an award letter from HUD, this amount has been left off the current budget until such time as the funding is received and a budget amendment is made.

COORDINATED ENTRY (CE) GRANT

In 2020, the ORS 190 Entity engaged in a contract with Mid-Willamette Valley Community Action Agency (MWVCAA) to run the day-to-day operations of the CE system. MWVCAA shouldered 92% of the costs related to this work, with 8% ($36,309) provided through HUD's CE grant. In 2023, MWVCAA notified the Alliance that they would transition out of this role in 2024 due to a lack of undesignated funding to operate CE. The Alliance will assume the responsibility of operating the CE system for the region. In 2024, HUD's CE contract was transferred from MWVCAA to the ORS 190 Entity. The FFY 2023 CE grant totals $36,309 and is budgeted for 2024-25, which leaves the CE operations severely underfunded. In FY 2024, the Alliance applied for and was denied a grant that would fund the continuation of the CE program. The Alliance is currently anticipating funding from OHCS to sustain and possibly expand this HUD-mandated program.

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Approved Budget	FY 2025-26 Proposed Budget	FY 2025-26 Approved Budget	FY 2025-26 Adopted Budget
2 Federal						
Federal	158,430	141,810	202,881	134,494		
2 Federal Total	**158,430**	**141,810**	**202,881**	**134,494**	**-**	**-**

OTHER GRANTS

Although the last budget included an estimated $1,500,000 in additional grants, which may be received and expended during the upcoming fiscal year, this year's budget only includes funds that we have reasonable certainty of achieving. This more conservative approach was recommended during the budget committee meetings for FY24-25. We are currently looking into and applying for grants that will allow us to diversify funding, continue and expand efforts to support agencies throughout the CoC, and align with our mission.

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Approved Budget	FY 2025-26 Proposed Budget	FY 2025-26 Approved Budget	FY 2025-26 Adopted Budget
5 Other	194,438	25,117	1,500,000	-		

BUDGET EXPENDITURES

PERSONNEL SERVICES

Without adequate incoming funding for FY25-26, this budget proposes the layoff of two FTE. There are no unnecessary positions within the Alliance staff. Our Communications Specialist ensures that we are meeting compliance with public meeting laws, organizes all meetings, and creates and recommends policy. The Health and Homeless Systems Liaison is funded 100% by the Willamette Health Council and is working to bridge the gap in our community between health and homelessness. The HMIS Lead is instrumental in providing training and oversight to HMIS users, which is mandated by HUD. The HMIS Data Analyst develops and provides reports for subgrantees, reporting agencies, and funders. The Coordinated Entry Program Manager oversees the Coordinated Entry Program, including providing initial and refresher training, and is responsible for processing referrals when there are housing openings. This team is led by the Executive Director, who serves as the budget officer for the Board of Directors. The ED is responsible for the day-to-day operations, staff support, and financial health of the organization.

To fulfill our essential duties as a Continuum of Care, we must ensure the following tasks are accomplished:

- Managing HUD's annual Notice of Funding Opportunity (NOFO) process, including the CoC's consolidated application, planning grant, HMIS, and CE grant;
- Operating the HMIS and CE systems;
- Generating and submitting required reports;
- Conducting Point in Time (PIT) counts; and
- Supporting other required functions conducted through committees (e.g., the Collaborative Committee).

The recommended budget figures incorporate the top of the proposed salary ranges, other personnel expenses, and fringe. With the gap in funding and no contingency funds, this budget has been balanced by laying off two FTE positions. Any loss in program staff will reduce the level of services provided to our CoC and impact other staff who will have to take on additional duties, but the loss of two of six FTE equals one-third of our staff, which will have devastating effects.

CONSULTANTS / CONTRACTED SERVICES

This year the Alliance is proposing a budget with limited funding allotted to contractors or consultants. The goal has always been for services to transition in-house; this year, with highly trained staff, we feel confident in meeting this goal.

The exception to this transition includes services for the Mid-Willamette Valley Council of Governments (MWVHA) and Xenium Human Resources services. MWVHA provides essential services such as office support, financial oversight, and grant writing, which are listed under contractors in our budget. Funds devoted to hiring a consultant to perform a Gaps analysis/environmental scan come directly from the Willamette Health grant.

MATERIALS AND SERVICES (M&S)

Materials and Services include allocations for $1,880 office supplies, $1,200 parking permits, $1,300 training, $450 dues and subscriptions, $16,200 insurance, and $17,000 rent. Other operational expenses, such as legal fees, are included in this category.

SPECIAL PAYMENTS (GRANTS)

The Alliance expects to distribute the remaining unspent but allocated ORI and LTRA funds in the amount of $2,203,722.79. Once OHCS announces allocations and grants for the FY25-26, those funds will be added to this column in a proposed budget amendment.

CONTINGENCIES

This budget does not include contingency funds.

RESTRICTED FUNDS

There is $187,060 in restricted funds that are earmarked for additional staff time and activities related to the Willamette Health Care grant that will carry over to FY26-27.

BUDGET NOTES

The approved budget for FY2024-25 was $25,621,333.

- The FY2024-25 budget included a potential funding total of $ 1,052,337. An additional $500,000 was budgeted for anticipated grants that were not awarded. Anticipated but not received grants totaled $ 1,552,337.

$22,826,600 of the total $25,631,333 were dedicated funds to providers.

$21,767,640 of these funds are grants that end June 30th, 2025. Unspent funds will be returned to the funding agency and will not be available for the 2025-26 fiscal year.

For the 2025-26 fiscal year, the following funds are anticipated but not yet awarded. Because of this uncertainty, they are not included in the budget.

OCHS	$ 1,498,507.00
1% of CoC	$ 37,038.00
HMIS planning	$ 167,686.00
HMIS	$ 15,872.00
Planning CoC	$ 166,729.00
HUD CE (SSO)	$ 36,309.00
TOTAL	$ 1,922,141

FUNDS CLOSING WITH THE 2024-25 BUDGET

FUNCTION

These are funds that are being closed this fiscal year. The revenues and expenditures are being provided for historical purposes.

Note: This year, we are not closing any funds.

ACRONYMS

CANDO	Central Area Neighborhood Development Organization
CCO	Coordinated Care Organizations
CCO	Chief Communications Officer
CE	Coordinated Entry
CEO	Chief Executive Officer
CoC	Continuum of Care
CRO	Community Relations Officer
DHS	Department of Human Services
ED	Executive Director
FFY	Federal Fiscal Year
FTE	Full-Time Equivalent
FY	Fiscal Year
FFY	Federal Fiscal
HB	House Bill
HMIS	Homeless Management Information System
HOAP	Homeless Outreach & Advocacy Project
HOST	Health, Outreach, Shelter, Transitions
HUD	Department of Housing and Urban Development
LEAD	Law Enforcement Assisted Diversion
LTRA	Long-Term Rent Assistance
MWVCAA	Mid-Willamette Valley Community Action Agency

MWVHA	Mid-Willamette Valley Council of Governments
MWVHA	Mid-Willamette Valley Homeless Alliance
NOFO	Notice of Funding Opportunity
NWHS	Northwest Human Services
OHCS	Oregon Housing and Community Services
ORI	Oregon Rehousing Initiative
ORS	Oregon Revised Statutes
PIT	Point in Time
ROCC	Rural Oregon Continuum of Care
UGM	Union Gospel Mission
VASH	Veterans Affairs Supportive Housing
WHC	Willamette Health Council
YHDP	Youth Homeless Demonstration Program

GLOSSARY OF BUDGET TERMS

(Adapted from the Local Budgeting Manual published by the Oregon Department of Revenue. Oregon Revised Statutes (ORS) are referenced here and are available online at www.oregon.gov)

Accrual. Recording of the financial effects on a municipal corporation of transactions and other events and circumstances that have cash consequences for the municipal corporation in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the municipal corporation (ORS 294.311).

Adopted budget. Financial plan that is the basis for appropriations. It is adopted by the governing body (ORS 294.435).

Ad valorem tax. A property tax computed as a percentage of the assessed value of taxable property.

Appropriation. Authorization to spend a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

Approved budget. The budget that is approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing (ORS 294.406).

Assessed value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

Assessment date. The date on which the value of property is set, January 1 (ORS 308.210, 308.250)

Audit. The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract (ORS 297.425).

Audit report. A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders, and regulations.

Balanced budget. A budgeting process where total revenues are equal to or greater than total expenses.

Budget. Written document showing the local government's comprehensive financial plan for one fiscal year or biennium. It must include a balanced statement of actual revenues and expenditures during each of the last two years and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(4)].

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the city (ORS 294.336).

Budget message. Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body (ORS 294.391).

Budget officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget (ORS 294.331).

Budget transfers. Amounts moved from one fund to finance activities in another fund or division. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings [ORS 294.352(6)].

Capital projects fund. A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].

Cash basis. System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(9)]. The Mid-Willamette Valley Homeless Alliance uses cash basis accounting.

Cash Carryover. The accumulated unspent resources carried forward from the prior year into the next fiscal year. These can be used to support the appropriations for the next fiscal year.

Consolidated billing tax rate. The combined total of the billing rates for all taxing Districts in a code area. Does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.

Constitutional limits. The maximum amount of tax on property that can be collected from an individual property in each category of limitation (Art. XI, sect. 11b, OR Const.).

Contingency. An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operating contingency. (ORS 294.352)

Debt service fund. A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].

Division of tax. Division of tax refers to the process of and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

Double majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

Education category. The category for taxes that will be used to support the public school system and are not used to pay exempt bonded indebtedness [ORS 310.150(2)].

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(10)].

Enterprise fund. A fund established to account for operations that are financed and operated in a manner like private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].

Equipment. Capital expenses over $5,000. (Mid-Willamette Valley Homeless Alliance guideline; not defined by ORS).

Estimate. (v) To arrive at a rough calculation or an opinion formed from imperfect data. (n) The resulting amount.

Excluded from limitation category. The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(2)].

Exempt bonded indebtedness. 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(15)].

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis [ORS 294.311(16)].

Fiscal year (FY). A 12-month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

Full-time equivalent (FTE). A calculation used to convert part-time hours to equivalent full-time positions. Full-time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080.

Fund. A fiscal and accounting entity with self- balancing accounts to record cash and other financial resources, related liabilities, balances, and changes, all segregated for specific, regulated activities and objectives.

Fund balance. The fund equity of government funds.

Fund type. One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1) and ORS 280.100].

General fund. A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

General government category. The category for taxes used to support general government operations other than schools that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)].

Good Faith. The standard for estimating budget resources and requirements. Good faith estimates are reasonable and are reasonably likely to prove accurate, based on the known facts at the time.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(15)].

Governmental fund. Supported by tax revenues, user fees, franchise fees, intergovernmental payments and other revenues. The accounting for a governmental-type activity focuses on available resources and the near-term demands upon them.

Grant. A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(19)].

Interfund loans. Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).

Interfund transfer. Transfer from an existing appropriation category in one fund to another existing appropriation category in another fund. (ORS 294.450)

Intrafund transfer. Transfer from one existing appropriation category to another within the same fund. (ORS 294.450)

Internal service fund. A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis (ORS 294.470).

Legal opinion. The opinion as to legality rendered by an authorized official, such as the Oregon attorney general or city attorney.

Levy. (v) To impose a property tax. (n) Ad valorem tax certified by a local government.

Liability. Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

Local government. Any city, county, port, school district, education service district, community college, special district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipality or municipal corporation under ORS 294.311(25).

Local option tax. Voter-approved taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. It is limited to five years unless it is for a capital project, then it is limited to the useful life of the project or 10 years, whichever is less [Art. XI, section 11(4)].

Materials and Services. Reflects dollars expended on items other than personnel such as office supplies, payments for contracts or consultants, utilities, and rent.

Maximum assessed value (MAV). A constitutional limitation on the taxable value of real or personal property. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Measure 5. A constitutional amendment (Art. XI, section 11b) passed in 1990 that limits the amount of operating tax that can be imposed on a property to $5 per $1,000 of real market value for education and $10 per 1,000 for general government.

Measure 50. A constitutional amendment (Art. XI, section 11) passed in 1997 that limits the growth in a property's assessed value to 3% per year. It also limits a local government's taxing authority by creating permanent rate limits.

Object classification. A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(28)].

Operating rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

Ordinance. A formal legislative enactment by the governing board of a local government.

Organizational unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division) [ORS 294.311(30)].

Pass Through Payments. Accounts for dollars that MWVHA receives and then passes through to other organizations that provide a specified service.

Personal services expenses. Expenses related to the compensation of salaried employees, such as, health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

Permanent rate limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can change a permanent rate limit.

Principal act. The Oregon Revised Statutes that describe how a certain type of municipal corporation is formed and selects its governing body, and the powers it may exercise and the types of taxing authority that its voters may authorize.

Prior years' tax levies. Taxes levied for fiscal years preceding the current one.

Property taxes. Ad valorem tax certified to the county assessor by a local government unit.

Proposed budget. Financial plan prepared by the budget officer. All funds must balance. It is submitted to the public and the budget committee for review.

Proprietary fund. Refers to funds that account for activities that involve business-like interactions, within the government of outside of it.

Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government [ORS 294.311(34)].

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. For most properties, the value used to test the constitutional limits (ORS 308.205).

Reserve fund. Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment (ORS 294.525).

Reserve for Future Expenditure. An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to "save" money under Local Budget Law.

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resource. Estimated beginning funds on hand plus anticipated receipts (ORS 294.361).

Sewer Sludge fund. A new fund created in FY 2012-13 to set aside funds for the future need to dredge the ponds of the Mid-Willamette Valley Homeless Alliance wastewater treatment facility at a time undetermined.

Special levy. A special levy is an ad valorem tax, imposed for an urban renewal plan on the entire municipality that adopted the plan. It is not a result of a division of tax.

Special revenue fund. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

Special payment. A budget expenditure category for pass-through payments, grants made to other organizations and other one-time or unusual expenditures that do not fall into the other categories of personal services, materials and services, capital outlay, etc.

State revenue sharing. A share of certain State revenues that is distributed to the city for general purposes as provided in this section. [Adapted from ORS 221.770]

Supplemental budget. A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax (ORS 294.480).

Tax increment financing. A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area by dividing the taxes of local governments.

Tax on property. Any tax, fee, charge, or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(1)].

Tax rate. The amount of tax stated in terms of a unit of tax for each $1,000 of assessed value of taxable property.

Tax roll. The official listing of the amount of taxes imposed against each taxable property.

Tax year. The fiscal year from July 1 through June 30.

Transportation Fund. Supported by state and county gas tax revenues, contract payments, miscellaneous other revenues

Trust fund. A fund used to account for fiscal activities of assets held in trust by a local government.

Unappropriated. An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received.

Unappropriated ending fund balance. Amount set aside in the budget to be carried over to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.398, renumbered from 294.371; ORS 294.481, renumbered from 294.455).

APPENDIX

COMPREHENSIVE FINANCIAL MANAGEMENT POLICIES

June 2025

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I. PURPOSE

These Comprehensive Financial Management Policies are the tools used to ensure that the Mid-Willamette Valley Homeless Alliance (MWVHA) is financially able to meet its current and future service needs. The policies contained herein set a basis for both the financial planning, reporting, and internal financial management of the MWVHA.

Municipal resources must be wisely used to ensure adequate funding for the services, operations, and public facilities necessary to meet the immediate and long-term needs of the Alliance. These policies safeguard the fiscal stability required to achieve the Board's objectives and ensure the long-term financial health of the MWVHA.

These policies are adopted by the Board of Directors as the basic framework for overall financial management of the MWVHA, to guide day-to-day and long-range fiscal planning and decision making, and to achieve the following general financial goals.

1. Provide an adequate financial base to sustain a sufficient level of municipal services to maintain support for the Alliance membership.

2. Deliver cost-effective and efficient services to members.

3. Provide and maintain essential services, public facilities, and capital equipment.

4. Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the region and respond to other changes as they affect the members.

5. Protect and enhance the MWVHA's credit rating so as to obtain the lowest cost of borrowing and also to assure the financial community that the MWVHA is well managed and financially sound.

6. Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association, the Governmental Accounting Standards Board and other professional standards.

7. Fully comply with finance related legal mandates, laws and regulations including Oregon Revised Statues and Oregon Budget Law.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal controls. These policies shall be reviewed every year as part of the annual budget preparation process.

II. OBJECTIVES

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1. To guide the Board of Directors and management policy decisions that have significant fiscal impact.

2. To employ balanced revenue policies that provides adequate funding for services and service levels.

3. To maintain appropriate financial capacity for present and future needs.

4. To maintain sufficient reserves to maintain service levels during periods of economic downturn.

5. To promote sound financial management by providing accurate and timely information on the agency's financial condition.

6. To ensure the legal use of financial resources through an effective system of internal controls.

7. To protect the agency's credit rating and provide for adequate resources to meet the provisions of the agency's debt obligations on all municipal debt.

8. To promote cooperation and coordination with other governments and the private sector in financing and delivery of services.

III. MANAGEMENT OF FISCAL POLICY

The Executive Director is responsible for overseeing the management of the MWVHA's fiscal policies and monitor compliance. If the Executive Director discovers a material variation from policy, the Executive Director shall report it in writing to the Board in a timely manner. The report will explain the impact of the material variation on the MWVHA's operations, service levels and/or finances and substantive impact of all recommendations to changes in fiscal policy.

As a part of the MWVHA's annual budget document, the Executive Director's budget message will identify (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year's budget. Fiscal policies and changes in policies will be approved by the Board and adopted by resolution.

IV. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY Page 5

The MWVHA will maintain accounting practices in accordance with state and federal law and regulations, and financial reporting that conforms to Generally Accepted Accounting Principles (GAAP). Provide for, prepare and present regular reports that analyze and evaluate the agency's financial performance and economic condition.

1. Accounting Practices and Principles
   MWVHA will maintain accounting practices in accordance with state and federal law and regulations, and annual financial reporting that conforms to GAAP as set forth by the Governmental Accounting Standards Board (GASB), the authoritative standard setting body for units of local government. The MWVHA's monthly financial reports will be reported on the budgetary basis. At year-end, the general ledger and financials will be adjusted to GAAP, and the annual financial reports and continuing disclosure statements will meet these standards.

2. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations. When staffing limitations require it, staff duties will be assigned to maximize a system of financial checks and balances.

3. Annual Audit
   a. Pursuant to state law, MWVHA will have an annual financial and compliance audit, and prepare financial statements based on the audited financial information. The audit will be performed by a certified public accounting (CPA) firm, licensed to practice as Municipal Auditors in the State of Oregon. The annual financial report, including the auditor's opinion and specific reports as required by Oregon state regulations, will be filed no later than six (6) months following the end of the fiscal year and will be presented to the Board in that same time frame. The audit firm will also provide a Single Audit of Federal and State grants, when necessary. The Executive Director will be responsible for establishing a process to ensure timely resolution of audit recommendations, if any.

4. Financial and Management Reporting
   a. Quarterly financial reports will be provided to the Board, the Executive Director and department heads. These reports will include department revenues and expenditures actual to date with comparison to the budget. These reports will be distributed within 45 working days of the end of each quarter.

   b. A goal of MWVHA is to eventually prepare a comprehensive annual financial report subjected to independent audit and prepared in a format that conforms to the standards of the Government Finance Officers Association *Certificate of Achievement for Excellence in Financial Reporting*. The report shall be shared with the Executive Director, Board, Budget Committee and the Secretary of State. In accordance with state law the report shall be distributed no later than December 31st of the following fiscal year.

V. REVENUE POLICY

1. MWVHA will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the agency's control, estimates will be conservative.

2. MWVHA should take advantage of every revenue generating opportunity authorized by Oregon Revised Statutes and the Oregon Constitution.

3. MWVHA shall pursue an aggressive policy of collecting delinquent accounts, including the use of collection agencies as authorized by the Board.

4. Charges for providing services will be sufficient to finance all operating, capital outlay and debt service expenses including operating contingency and reserve requirements. User fees and charges will be set at a level sufficient to recover the full cost of service whenever practical to minimize subsidization by the general membership. Rates will be adjusted as needed to account for major changes in consumption, capital improvements and cost increases. The MWVHA will systematically review user fees and charges to consider the effects of additional service costs and inflation.

5. MWVHA will maintain a current schedule of fees which will be reviewed annually and adopted by resolution.

VI. EXPENDITURE POLICY

Expenditures will be controlled through appropriate internal controls, procedures, and regular monitoring of monthly budget reports. Management must ensure expenditures comply with the legally adopted budget. Each department head will be responsible for the administration of their department program budget. This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department program budget for compliance with spending limitations.

1. The Board of Directors will approve the budget by fund at the category or program level. Expenditures anticipated to be in excess of these levels require approval of a Board resolution (i.e. supplemental budget process).
2. The MWVHA will follow the employee compensation practices that are consistent with the MWVHA's adopted Personnel Handbook and approved collective bargaining agreements, if any.
3. The operation of MWVHA departments or divisions must have adequate funds to procure needed supplies to provide service.
4. The MWVHA will maintain a purchasing ordinance for public procurements and improvements and set expenditure authorization levels for staff.
5. All expenditure invoices must be reviewed and approved by the executive Director, and/or the appropriate department head before being paid. Two signatures or electronic approvals are required on MWVHA checks.
6. MWVHA will make every effort to control expenditures to ensure services and programs provided to its members are cost effective and efficient.

7. Items costing $5,000 or more, per item, will be budgeted and accounted as capital outlay and shall be tracked in the MWVHA fixed assets records. Significant repair or maintenance that extends the useful life of existing assets will be included here provided the dollar threshold is met. The $5,000 limit will apply to individual items unless a group of items are intended to function together as a unified system.
8. Pass-Through Funds are subject to the Pass-Through Funding Policy.

VII. CAPITAL IMPROVEMENT POLICY

The MWVHA will prepare a three-year Capital Purchase Plan (CPP) encompassing all MWVHA capital equipment annually with the budget. The CPP will be composed of purchases identified in the MWVHA's adopted master plans. The three-year CPP will be incorporated into the MWVHA's budget and long-range financial planning processes.

1. The MWVHA will maintain its physical assets at a level adequate to protect the MWVHA's capital investment and to minimize future operating maintenance and replacement costs. The MWVHA recognizes that deferred maintenance increases future capital costs, thus placing a burden on the membership. Therefore, the budget will provide for adequate maintenance and the orderly replacement of capital equipment from current revenues when possible.

2. The MWVHA will determine the least costly funding method for its capital assets and will obtain grants, contributions and low-cost state or federal loans whenever possible.

3. The MWVHA will establish capital equipment reserves to provide for funding of vehicles and equipment. The MWVHA will also establish major repairs and replacement reserves to provide for funding of major repairs and replacements.

4. The MWVHA may utilize "pay-as-you-go" funding for capita purchases when current revenues and adequate fund balances are available or when acquiring debt would adversely affect the MWVHA's credit rating or put the MWVHA in violation of its debt limitation provision in the ORS 190 agreement.

5. The MWVHA will consider the use of debt financing for capital projects under the following circumstances:
   a. When the purchase's useful life will exceed the terms of the financing.
   b. When resources are deemed sufficient and reliable to service the debt.
   c. When market conditions present favorable interest rates for MWVHA financing.
   d. When the acquisition of debt will not adversely affect the MWVHA's credit rating, coverage ratios or violate the ORS 190 agreement.

6. Special funds dedicated for capital purchases will be segregated in the accounting system and used only for the intended capital purposes.

VIII. OPERATING BUDGET POLICY

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The MWVHA will prepare an annual budget with the participation of all departments. All budgetary procedures will conform to existing state and local regulations. Oregon Budget Law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund and 2) the total of all resources of the must equal the total of all expenditures and all requirements.

1. A Budget Committee will be appointed in conformance with state statutes. The Budget Committee's chief purpose is to review the Executive Director's proposed budget and recommend a budget and tax levy for the Board to adopt.
2. The budget will support MWVHA Board goals and priorities and the long-range needs of the membership.
3. The MWVHA budget process will incorporate the proposed Capital Purchase Plan for the upcoming fiscal year.
4. Multi-year projections will be prepared in conjunction with the proposed budget to determine if adjustments in expenditures or revenues are needed.
5. The MWVHA will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
6. The MWVHA will allocate direct and administrative costs to each fund based upon the cost of providing these services.
7. The MWVHA will take immediate corrective action if at any time during the fiscal year financial monitoring indicates that an operating fund's anticipated expenditures are expected to exceed its anticipated revenues.
8. The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit only with approval of a plan to replenish the fund balance if it is brought down below policy level. (See Reserve Policy)
9. The MWVHA will work towards the goal of preparing a budget document which complies with the standards necessary to obtain the *Award for Distinguished Budget Presentation* from the Government Finance Officers Association (GFOA). The MWVHA will submit its budget for award consideration annually.

IX. LONG-RANGE FINANCIAL PLANNING POLICY

The MWVHA will prepare a long-term financial plan to promote responsible planning for the use of its resources. The long-term financial plan will project revenues, expenditures and reserve balances for the next five years. The analysis will incorporate the MWVHA's approved Capital Purchase Plan.

Long term projections of revenues and expenditures will be realistic, conservative, and based on best practices established by the Government Finance Officers Association.

X. DEBT MANAGEMENT POLICY

1. Capital purchases financed through the acquisition of debt, will be financed for a period not to exceed the useful life of the purchase.
2. The MWVHA will use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.
3. The MWVHA will not use long-term debt to fund current operations, to balance the budget or to fund purchases projects that can be funded from current resources.
4. The MWVHA will comply with all statutory debt limitations imposed by the Oregon Revised Statutes and the ORS 190 agreement.
5. The MWVHA will obtain and maintain a good credit rating.

XI. RESERVE AND CONTINGENCY POLICY

Reserves and contingencies are an important indicator of the MWVHA's financial position and its ability to withstand adverse events. Maintaining reserves and contingencies are a prudent management practice. The following are examples of their use:

Operating Contingency – A budgetary account used to appropriate resources that can be used to address events or services needs that were unanticipated during budget development.

Capital Asset Reserve – A reserve established to accumulate resources that will be used to replace capital assets and to provide for major customer service enhancements, where procurement will be budgeted in a future year. The MWVHA will maintain capital reserves sufficient to replace assets at the end of their useful lives.

Debt Service Reserve – A reserve established as a requirement of in a debt instrument.

The MWVHA will maintain sufficient contingency and reserves in each fund to be able to:

1. Mitigate short-term volatility in revenue.
2. Absorb unanticipated operating needs that arise during the fiscal year but were not anticipated during the budget process.
3. Sustain MWVHA services in the event of an emergency.
4. Meet operating cash flow requirements before the collection of property taxes, grant proceeds and other operating revenues.
5. Meet major facility and equipment repair and maintain needs.
6. Meet future capital purchase needs to minimize future debt obligations and burden on future citizens.

The MWVHA will maintain a contingency of no less than three months of total operating expenses for the General Fund, and no less than two months of total operating expenses for other operational activities. The MWVHA will also establish capital asset reserves to provide for the replacement of certain fixed assets as determined by the Board.

The formula for calculating the reserve target is:

Personal Services plus Materials and Services, then subtract pass through payments, contingencies, reserves (designated and undesignated) and any carry overs. The result of this calculation will be divided by 4 to result in 3 months operating expenses.

If reserves, and contingencies decrease to levels below the levels established by this policy, the MWVHA will develop a plan to restore reserves and contingencies to the required levels.

XII. INVESTMENTS

All MWVHA funds shall be invested to provide safety of principal and a sufficient level to meet cash flow needs. One hundred percent of all idle cash will be continuously invested in the Local Government Investment Pool maintained by the State Treasurer.

XIII. FIXED ASSET CAPITALIZATION POLICY

The purpose of this policy is to establish standard procedures for capitalizing fixed assets to facilitate the identification, reporting, and safeguarding of MWVHA assets in compliance with generally accepted financial reporting requirements.

ASSET VALUE

Capital assets are valued at their historical cost. In the absence of historical cost information, the asset's estimated historical cost will be assigned and used. Contributed capital is reported at fair market value or cost on the date the asset is contributed.

The historical cost of a capital asset includes the following:

- Cost of the asset
- Ancillary charges necessary to place the asset in its intended location (i.e. freight charges)
- Ancillary charges necessary to place the asset in its intended condition for use (i.e. installation and site preparation charges)
- Capitalized interest
- Any subsequent improvements that meet the qualifications listed below.

CAPITALIZATION THRESHOLD

The MWVHA will capitalize all individual assets with a threshold of $5,000 and has an estimated useful life of 3 years or more.

GROUPED OR NETWORKED ASSETS

Individual assets that cost less than the capitalization threshold, but that operates as part of a network system will be capitalized in the aggregate, using the group method if the estimated average useful life of the individual asset is 3 years or more. A network is determined to be where individual components may be below the capitalization threshold but are interdependent and the overriding value to the MWVHA is on the entire network and not the individual assets. Examples include: computers, software licenses, new office furniture, etc.

DEPRECIATION METHOD

Capitalized assets are depreciated using the straight-line method in the Annual Financial Report. The MWVHA maintains a depreciation schedule for the General Fund and all proprietary funds.

ESTIMATED USEFUL LIVES

The following guidelines are used in setting estimated useful lives for asset reporting:

Buildings & Improvements	25 – 40 years
Land Improvements	10 – 20 years
Machinery and Equipment	3 – 10 years
Vehicles	5 – 10 years
Utility Systems	25 – 40 years
Infrastructure	20 – 40 years

IMPROVEMENTS VS. MAINTENANCE COSTS

With respect to asset improvements, costs at or over the capitalization threshold will be capitalized if:

- The estimated life of the asset is extended by more than 25%, or
- The cost results in an increase in the capacity of the asset, or
- The efficiency of the asset is increased by more than 10%, or
- Significantly changes the character of the asset.

Improvements that do not meet these criteria would be expensed as repair and maintenance.

ASSETS BELOW CAPITALIZATION POLICY

The MWVHA will report assets which do not meet the capitalization threshold on an inventory list to maintain adequate control and safeguard MWVHA property. Periodic audits will be performed to verify that items listed on the inventory report are still located on MWVHA property for MWVHA's personnel use. Example: tools, small equipment, office equipment, etc. An annual inventory will be completed each year.

Supplemental Financial Policies

Appendix A: Pass-Through Funding Policy

Pass-through Funding Policy

Overview

Managing federal pass-through grants can be an excellent way for a regional government to facilitate more funding for their region. The federal government allows grant recipients to act as pass-through entities to provide funding to other recipients. The pass-through entity receives federal funds which it "passes on" or "passes through it" to other recipients. These government programs require extensive record-keeping and data reporting, as well as enhanced security.

The Mid-Willamette Valley Council of Governments was formed as an ORS 190 Entity for the purpose of leveraging regional opportunities, and to provide service to our member governments. One of the services we provide is to serve as a pass-through agency for Federal Grants. The purpose of a pass-through grant is to carry out the work of a large federal program on smaller, local levels. Our members rely on the expertise of MWVHA to distribute funds to the right sub-recipients and to monitor the activities and spending of the grant funds.

The purpose of a Pass-through Funding Policy is to ensure the MWVHA is meeting key compliance requirements. Such as

- Having specific federal authorization prior to entering into any subaward under the award.
- Requiring sub awardee compliance with 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- Requiring progress and financial reporting. Reporting subawards (over $30,000) as required by the Federal Funding Accountability and Transparency Act (FFATA).
- Collection of performance data from the sub awardee Monitoring sub awardees: take the appropriate actions to get the subrecipient back on track if problems arise.

Definitions:

Pass Through Entity - A non-federal entity that provides a subaward to a subrecipient to carry out part of a Federal program (Title 2 CFR 200.74).

Subrecipient - A non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program (Title 2 CFR 200.93).

Roles and Responsibilities

As a pass-through entity, MWVHA's role is to determine which local offices and organizations should receive federal assistance. These sub-recipients should work toward accomplishing the mission and goals of the larger governmental organizations allocating the funds. The federal office granting the funding may provide you with a list of standards or requirements that sub-recipients must fulfill to receive a pass-through grant.

Once pass-through grant is awarded, it's important to understand that both MWVHA and the sub-recipient need to adhere to the policies set by the government office funding the grant.

Pass Through Entity Requirements:

- Evaluate the risk posed by applicants before they receive an award.
- Consider such elements as:
    - Applicant's eligibility or the quality of its application;
    - Financial stability and quality of management system;
    - History of performance; and o Audit findings.
- Identify total funding amount to be provided to subrecipients
- Ensure payment to subrecipient is processed timely.
- Ensure subrecipients audits are complete, issue a management decision on audit findings within 6 months after receipt of the subrecipient's audit report, and ensure that subrecipients take the proper and timely actions on audit findings
- Closeout the subaward when all applicable administrative actions and all grant related work have been completed
- Require the subrecipient to submit all financial, performance, and other reports to the pass-through entity within a specified time after the end date of the subaward's period of performance.
- Closeouts should be completed in time to meet the federal agency's closeout timeline.

Please refer to the Pass-through Entity's Responsibilities Checklist.

Subrecipient Files & Documentation:

- Subrecipient Grant File: signed agreement, contract, MoU, correspondence between subrecipient and pass-through entity, signed award document, Progress Reports, Financial Reports.
- Pre-Award documentation: announcement, decision-making supporting documentation
- Financial documentation: including but not limited to: proof of payments, invoices, receipts, etc.
- Federal Funding Accountability and Transparency Act (FFATA) reports
    - For any subgrants issued awards in excess of $100,000, please ensure you have subrecipient's Lobbying Certification which can be found here: https://www.gsa.gov/forms-library/disclosure-lobbying-activities

This policy is subject to change to comply with reporting requirements.

Pass-through Entity's Responsibilities Checklist

Section	Uniform Requirements – 2 CFR Part 200	Completed (Y/N)
Subrecipient and Contractor Determination		
200.330	A determination has been made as to whether the entity receiving federal funds is a subrecipient or a contractor based on the definitions outlined inthe Uniform Requirements.	
200.331 (a)	The subrecipient has been informed of the subaward and their requirements to comply with the provisions outlined in the Uniform Requirements.	
Required Subaward Identification Information		
200.331 (a)(1)	Subrecipient name (must match registered name in DUNS)	
	Subrecipient's DUNS number	
	Federal Award Identification Number (FAIN)	
	Federal Award Date	
	Subaward period of performance start and end date	
	Amount of federal funds obligated by this action	
	Total amount of federal funds obligated to the subrecipient	
	Total amount of federal award	
	Federal award project description, as required to be responsive to theFederal Funding Accountability and Transparency Act (FFATA)	
	Name of federal awarding agency, pass-through entity, and contact information for awarding official	
	CFDA number and name	
	Whether or not the award is R&D	
	Indirect cost rate for the federal award	
Requirements for Pass-through Entities		
200.331 (a)(2)	The subaward includes all requirements imposed by the pass-through entityto ensure the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award.	
200.331 (a)(3)	Any additional requirements imposed by the pass-through entity in order tomeet its responsibilities with the Federal awarding agency to include identifying any required financial and performance reports.	
200.331 (a)(4)	A current approved indirect cost rate between the subrecipient and the federal government. If no rate exist, either a rate negotiated between the pass-through entity and the subrecipient or a de minimis rate of 10%.	
200.331 (a)(5)	The subaward includes a requirement that the subrecipient allows the pass- through entity and auditor's access to their records and financial statements.	
200.331 (a)(6)	The subaward includes the appropriate terms and conditions regarding thecloseout of the award.	

200.331 (b)	Assess the subrecipient's risk of non-compliance with federal statutes, regulations, and terms and conditions of the subaward (*see Subrecipient Monitoring Risk Factors Checklist*).	
200.331 (c)	Consider imposing specific subaward conditions on a subrecipient, if appropriate as described in § 200.207 (*Specific Conditions*).	
Subrecipient Monitoring Requirements		
200.331 (d)	Activities of the subrecipient are monitored as necessary to ensure the subaward is used for authorized purposes; is in compliance with Federalstatutes, regulations and the terms and conditions of the subaward and performance goals are met.	
Section	Uniform Requirements – 2 CFR Part 200	Completed (Y/N)
200.331 (d)(1) (2)&(3)	Monitoring of subrecipients must include: • Reviewing financial and programmatic reports, • Follow-up process to ensure subrecipient takes timely and appropriate action on all deficiencies detected through audits, on- site reviews, and other methods, and • Issue a management decision for all audit findings pertaining to the award.	
Subrecipient Monitoring Tools		
200.331 (e)	Based on the results of the risk assessment performed, consider other monitoring tools to ensure proper accountability and compliance withprogram requirements.	
200.331 (e)(1)	Provide subrecipients with training and technical assistance on program related matters.	
200.331 (e)(2)	Perform on-site reviews of the subrecipient's program operations.	
200.331 (e)(3)	Arrange for agreed upon procedures engagement as described in § 200.425 (*Audit Services*).	
Additional Monitoring Requirements		
200.331 (f)	Verify that every subrecipient is audited as required by Subpart F when it isexpected that Federal funds expended during the fiscal year either equaled or exceeded the $750,000 threshold set forth in § 200.501 (*AuditRequirements*).	
200.331 (g)	Make necessary adjustments to the pass-through entity's records based onthe results of a subrecipient's audit, on-site review, or other monitoring efforts.	
200.331 (h)	Consider taking enforcement action against non-compliance subrecipients as described in § 200.338 (*Remedies for Non-compliance*).	

LEGAL NOTICES