



Finance Committee Meeting Packet

January 16, 2025

1:30 pm -2:00 pm

Attend In Person at
Albany Cascades West Center,
1400 Queen Ave SE, Albany, OR
97322

Or Attend Virtually:

[Click to Join Teams Meeting](#)

**Next Finance Committee
Meeting: March 27, 2025 at
1:30 pm**

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1400 Queen Ave SE • Suite 201 • Albany, OR
97322

(541) 967-8720 • FAX (541) 967-6123

Oregon Cascades West Council of Government Finance Committee Agenda

January 16th, 2025
1:30 – 2:00 pm

Albany Cascade West Center
1400 Queen Ave, SE
Albany, OR 97322

Join Teams Meeting

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

NOTE: Please contact Angelykah Light at 541.405.8420 or alight@ocwcog.org no later than noon on Wednesday, January 15, 2025, to confirm your attendance.

1. **Welcome and Introductions** (*Chair Patrick Malone*)
(1:30 – 1:35 pm)
2. **Public Comment** (*Chair Patrick Malone*)
(1:35 – 1:40 pm)

Floor will be open to the public for comment.

3. **Consent Calendar** (*Chair Patrick Malone*)
(1:40 – 1:45 pm)

Approval of December 5, 2024, Finance Committee minutes ([Page 3](#)).

ACTION: Motion to approve Consent Calendar items.

4. **Financial Reports** (*Finance Director Marit Nelson*)
(1:45 – 1:50 pm)

Finance Director Nelson will review the Financial Reports YTD December 2024 and respond to questions. ([Page 5](#))

ACTION: Information only.

5. **Other Business** (*Chair Patrick Malone*)
(1:50 – 1:55 pm)
6. **Adjournment** (*Chair Patrick Malone*)
(1:55 pm)



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OREGON CASCADES WEST COUNCIL OF GOVERNMENTS FINANCE COMMITTEE MEETING MINUTES

December 5, 2024

Via In Person and Teams Video and Audio Conferencing

Attendees: **CHAIR:** Commissioner Pat Malone, Benton County; Commissioner Sherrie Sprenger, Linn County; Mayor Chaz Jones, City of Philomath; Councilor Rick Booth, Waldport; Mitzi Naucier, SSAC Chair and Jesse Oakley, TBAC Chair.

Absent: Commissioner Claire Hall, Lincoln County; Mayor Alex Johnson II, City of Albany; and Jan Molnar-Fitzgerald, DSAC Chair.

Staff: Finance Director Marit Nelson; Tech Services Chief Information Officer (CIO) Jason Sele; Senior and Disability Services (SDS) Director Randi Moore, Community and Economic Development (CED) Director Jaclyn Disney; Human Resources (HR) Manager Ryan Schulze, and Executive Assistant Angelykah Light.

Welcome and Introductions

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee meeting was called to order by Chair Malone on December 5, 2024, at 1:30 pm via Teams Video and Audio Conferencing, and in-person attendees. Formal introductions were not necessary.

Public Comment

No Public Comment.

Consent Calendar

Mayor Jones moved to approve the consent calendar items including the Meeting Minutes from September 19th, 2024. Chair Malone seconded the motion. With no objections, the consent calendar items were voted upon and approved.

Financial Reports

Finance Director Nelson provided an update on the Financial Report. OCWOG is currently working through fiscal year end audit. Beginning balances will be entered upon it's completion. This is similar to our process in previous years. Finance Director Nelson will meet with the lead auditor to discuss how the audit is progressing. The audit process currently requires some additional explanation due to the change in software systems from Springbrook to NetSuite. Information must be pulled from both systems to provide the audit information needed.

Finance Director Nelson reviewed the snapshot document for July through September, October, and the information available to report for November. The current total revenue through November 26th is \$16.1 Million agency wide.

Finance Director Nelson reported that the implementation of the new Payroll system and the new staff pay cadence has been challenging, but OCWCOG's finance team is beginning to adjust to the change. Ensuring correct pay for staff has been a priority. As the transition begins to smooth out, the team will begin to adjust the other corrections needed. There were some delays with invoices for October due to the timing of the general ledger. The October invoices are being addressed between the contract coordinators and the accounting consultant.

Chair Malone asked Finance Director Nelson if financial and time investment into the new software system will taper once the transition is complete.

Finance Director Nelson reported on the hoped efficiencies that will be available once the software system is complete and live. Gaining knowledge of the new system will begin to free up time.

Other Business

No other business was discussed.

Adjournment

Chair Malone adjourned the OCWCOG Finance Committee meeting at 1:45pm.

Meeting minutes were taken by Angelykah Light.



Quarterly Actuals v Annual Budget
 Total Department
 Total Fund
 Generated on: January 10, 2025 1:45 PM

	FY25 Actual Q1	FY25 Actual Q2	FY25 Actual Q3	FY25 Actual Q4	FY25 Actual YearTotal	FY25 Adopted Budget YearTotal	FY24 Actual Y-T-D(Sep)
Net Income/(Loss)	-632,684	-3,433,285	1,022,455	-	-3,043,515	14,449,308	-6,309,002
Total Revenues	10,902,664	8,300,423	1,029,963	-	20,233,050	79,619,438	6,201,288
Revenues	10,902,664	8,300,423	1,029,963	-	20,233,050	79,304,438	6,201,288
Total 42000 - Fees & Dues	2,215,453	1,713,276	-33	-	3,928,695	7,248,214	2,184,406
42000 - Fees & Dues	-	-	-	-	-	8,000	-
42100 - Dues	383,162	-	-	-	383,162	385,763	390,586
42200 - Program revenue (including Fees)	750,695	648,287	-33	-	1,398,948	2,635,000	778,312
42800 - Internal service charges revenue	1,081,596	1,064,989	-	-	2,146,585	4,219,451	1,015,507
Total 43000 - Intergovernmental	8,282,232	6,321,245	1,025,296	-	15,628,774	49,255,522	3,700,578
43000 - Intergovernmental	-	-	-	-	-	231,562	-
43100 - Contracts	2,843,591	2,055,131	1,011,440	-	5,910,162	13,186,466	156,971
43200 - FedDir	199,435	-59,777	-	-	139,658	1,349,971	37,600
43300 - FedInd	4,630	9,616	-	-	14,246	115,838	-
43400 - State	4,954,394	4,087,397	13,857	-	9,055,647	30,508,330	3,379,690
43500 - Local	280,182	228,878	-	-	509,060	3,863,355	126,317
44100 - Rents	25,102	27,449	4,700	-	57,251	110,417	8,758
Total 46000 - Interest & Misc & Donations	379,877	238,453	-	-	618,330	1,147,800	307,546
46100 - Interest Revenue	246,745	170,938	-	-	417,682	740,000	203,702
46110 - Lending Program Interest revenue	30,630	29,889	-	-	60,518	100,000	25,243
46200 - Donations	0	-	-	-	0	-	896
46210 - Donations Received: Money	61,558	26,332	-	-	87,889	170,500	21,531
46240 - Donations Received: Private Grants	-	-	-	-	-	90,300	-



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	FY25	FY25	FY25	FY25	FY25	FY25	FY24
	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Actual
	Q1	Q2	Q3	Q4	YearTotal	YearTotal	Y-T-D(Sep)
46700 - Matching Contributions	25,573	395	-	-	25,968	45,000	10,789
46900 - Misc Revenue	15,373	12,087	-	-	27,459	2,000	45,149
46910 - Over/short	-	-1,187	-	-	-1,187	-	0
47000 - Gain/Loss on sale of capital	-	-	-	-	-	-	237
40000 - Beginning Balance	-	-	-	-	-	21,542,484	-
Other Income	-	-	-	-	-	315,000	-
Total 48000 - Transfers In	-	-	-	-	-	315,000	-
48000 - Transfers In	-	-	-	-	-	315,000	-
Total Expenses	-11,535,348	-11,733,708	-7,509	-	-23,276,565	-65,170,130	-12,510,290
Expense	11,475,280	11,670,198	5,128	-	23,150,605	62,700,679	12,427,461
Personnel	5,801,006	5,972,245	-	-	11,773,251	28,674,333	4,762,490
51000 - Wages	3,451,208	3,641,335	-	-	7,092,543	17,625,528	2,726,436
52000 - Benefits	2,349,798	2,330,910	-	-	4,680,708	11,048,805	2,036,054
Supplies & Services	5,420,209	5,453,469	5,128	-	10,878,805	32,770,362	5,286,246
Total 61100 - Supplies	29,596	27,414	1,800	-	58,809	188,317	30,460
61100 - Supplies	27,018	21,327	1,800	-	50,144	156,523	28,038
61200 - Supplies: Volunteer recognition	2,542	5,950	-	-	8,492	31,794	2,422
61250 - Supplies: Food MOW	36	137	-	-	173	-	-
Total 61300 - Equipment (non-capitalized)	29,051	112,610	-	-	141,662	252,680	118,663
61300 - Equipment (non-capitalized)	29,051	112,610	-	-	141,662	252,680	118,663
61400 - Furniture	-	-	-	-	-	44,500	7,475
Total 62000 - Services	5,361,562	5,313,445	3,328	-	10,678,334	32,279,665	5,088,016
62000 - Services	-	-	-	-	-	5,000	-



Quarterly Actuals v Annual Budget

Total Department

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	FY25	FY25	FY25	FY25	FY25	FY25	FY24
	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Actual
	Q1	Q2	Q3	Q4	YearTotal	YearTotal	Y-T-D(Sep)
62100 - Professional Services	3,901,063	3,901,307	801	-	7,803,171	21,097,715	3,749,749
62110 - Legal services	5,469	2,415	-	-	7,883	90,700	-
62120 - Marketing services	14,477	5,586	-	-	20,064	38,300	10,259
62130 - Insurance services	27,615	33,918	-	-	61,533	137,850	11,970
62140 - Banking services	3,045	2,330	-	-	5,374	16,600	3,956
62210 - Printing/copying	19,943	20,584	-	-	40,527	109,200	11,268
62220 - Postage	8,583	11,845	-	-	20,428	38,500	8,742
62300 - Software	12,363	66,342	-	-	78,705	351,401	22,480
62400 - Telephone/internet	17,148	13,956	-	-	31,105	126,663	13,133
62500 - Memberships/Dues	10,851	53,735	-	-	64,586	79,000	3,020
62600 - Travel and training	26,419	21,926	-	-	48,345	206,245	33,186
62610 - Trainers	5,986	2,012	-	-	7,997	67,700	1,700
62621 - Employee mileage	45,878	36,183	-	-	82,060	146,263	32,903
62622 - Company automobile	1,507	50	-	-	1,557	15,500	386
62623 - Other employee travel	456	5	-	-	461	-	132
62630 - Volunteer travel	13,484	12,021	-	-	25,505	34,000	9,919
62640 - Employee travel meals	956	1,258	-	-	2,214	2,000	70
62650 - Employee lodging	2,380	2,873	-	-	5,253	3,000	5,367
62700 - Facility and Utilities	32,118	27,896	-	-	60,014	74,000	24,082
62710 - Rent expense	222,018	217,852	2,245	-	442,115	925,873	230,157
62720 - Facility maintenance svcs	37,775	28,500	-	-	66,275	62,150	10,178
62721 - Janitorial Service	1,343	1,694	281	-	3,318	71,100	19,146
62731 - Electricity	13,173	7,701	-	-	20,875	45,000	13,534



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62732 - Water/sewer	-	-	-	-	-	-	407
62800 - Internal service charges expenditure	851,513	838,056	-	-	1,689,569	3,413,546	775,640
62150 - Grants to subrecipients	86,000	3,400	-	-	89,400	5,122,359	96,633
62900 - Miscellaneous Expenses	-	-	-	-	-	5,200	41,632
Total 64000 - Client Assistance	182,532	205,648	-	-	388,180	849,984	193,841
64000 - Client Assistance	-	-	-	-	-	2,000	-
64200 - Client Assist: Lending programs	-	93,057	-	-	93,057	-	165,664
64400 - Client Assist: Support services	98,356	36,801	-	-	135,158	306,000	11,641
64300 - Client Assist: Program wages	84,175	75,790	-	-	159,965	541,984	16,536
67000 - Resource Reserves	-	12,008	-	-	12,008	-	10,517
70000 - Capital	71,533	26,828	-	-	98,361	406,000	2,174,368
Other Expense	60,069	63,510	2,381	-	125,960	2,469,451	82,829
71000 - Equipment	31,225	34,182	-	-	65,407	60,000	74,476
74000 - Capital Improvements	-	-	-	-	-	50,000	-
77000 - Software (multi-year)	25,973	29,328	2,381	-	57,683	191,506	4,475
Debt, Transfers & Contingency	2,871	-	-	-	2,871	2,167,945	3,877
92000 - Debt Interest	2,871	-	-	-	2,871	-	3,877
95000 - Contingency	-	-	-	-	-	1,852,945	-
Total 98000 - Transfers Out	-	-	-	-	-	315,000	-
98000 - Transfers Out	-	-	-	-	-	315,000	-



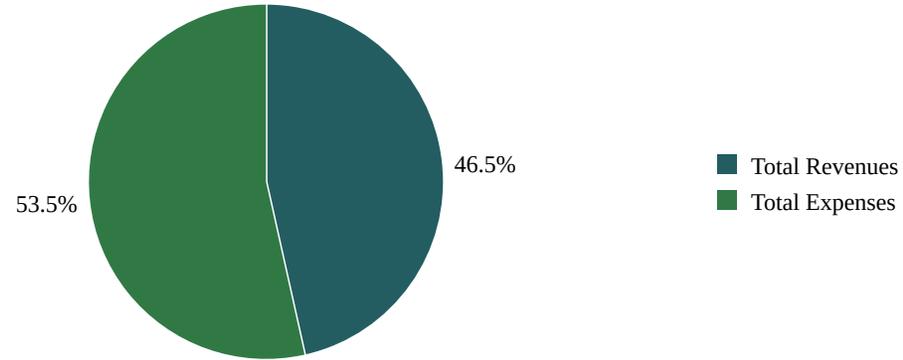
Quarterly Actuals v Annual Budget

Total Department

Total Fund

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Year to Date Total Actuals



Year to Date Actuals to Total Budget

