



Finance Committee Meeting Packet

May 15, 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: July 17, 2025 at
1:30 pm**

OCWCOG strives to host inclusive, accessible events that enable all individuals, including individuals with disabilities, to engage fully. To request an accommodation or for inquiries about accessibility please contact Oregon Cascades West Council of Governments at 541-967-8720 or adminGA@ocwcog.org, forty-eight (48) hours prior to the meeting.



VISION

To promote a thriving region through service, connectivity, and innovation.

MISSION

We are a regional leader and partner providing inclusive services to meet individual and community needs.

Oregon Cascades West Council of Government Finance Committee Agenda

May 15th, 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@ocwcoq.org no later than noon on Wednesday, May 14, 2025, to confirm your attendance.

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

Floor will be open to the public for comment.
3. **Consent Calendar** (*Chair Sherrie Sprenger*)
(1:40 – 1:45 pm)

Approval of January 16, 2025, Finance Committee minutes ([Page 4](#)).
Approval of March 20, 2025, Finance Committee minutes ([Page 6](#)).

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 Documents and respond to questions.

Finance Memo ([Page 8](#))

YTD Actuals vs. Budget Document ([Page 10](#))

ACTION: Information only.

5. **Other Business** (*Chair Sherrie Sprenger*)

(1:50 – 1:55 pm)

6. **Adjournment** (*Chair Sherrie Sprenger*)

(1:55 pm)



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

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OREGON CASCADES WEST COUNCIL OF GOVERNMENTS FINANCE COMMITTEE MEETING MINUTES

January 16, 2025

Via In Person and Teams Video and Audio Conferencing

Attendees: **CHAIR:** Commissioner Pat Malone, Benton County; Commissioner Claire Hall, Lincoln County; Councilor Rick Booth, Waldport; Mitzi Naucler, SSAC Chair and Jesse Oakley, TBAC Chair.

Absent: Commissioner Sherrie Sprenger, Linn County; Mayor Alex Johnson II, City of Albany; and Jan Molnar-Fitzgerald, DSAC Chair.

Staff: Executive Director Ryan Vogt; Finance Director Marit Nelson; Chief Information Officer (CIO) Jason Sele; Community and Economic Development (CED) Director Jaclyn Disney; Human Resources (HR) Director 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 January 16, 2025, at 1:33 pm via Teams Video and Audio Conferencing, and in-person attendees. The meeting attendees introduced themselves.

Public Comment

No Public Comment.

Consent Calendar

Senior Services Advisory Committee (SSAC) Chair Mitzi Naucler moved to approve the consent calendar items including the Meeting Minutes from December 5th, 2024. Commissioner Hall 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. Accrued leave is being added to the general ledger on a quarterly basis, showing some impact on personal services. Quarter one actuals remained the same. The quarter two actuals have changed slightly in the agency wide view. Department Managers and Directors have access to detailed budget to actuals in the software to verify totals and transactions going against their budgets.

Finance Director Nelson requests that Finance Committee members disregard the Fiscal year 2024 Year to Date comparison budget column on the documents. The column does not reflect current values.

Finance Director Nelson stated OCWCOG is currently around \$20 million in revenue.

Transactions for reimbursement are being finished and will trigger quarterly invoices for reimbursement. Revenues posted in the budget do not factor in the beginning fund balance revenues. The budget projections have become closer to actuals and should be very close to actuals this fiscal year.

Finance Director Nelson referenced the budget documents to inform the Finance Committee on OCWCOG costs including personnel and quotes for facility improvements.

Chair Malone directed Finance Director Nelson to page 5 of the meeting packet for clarification on the ability to provide actuals so early for quarter 3.

Finance Director Nelson stated that the software system pulls posted transactions each night. Every transaction through each day is accounted for. This process allows program managers and Directors to review what has been posted in real time.

Chair Malone stated it is impressive to have the information available so quickly.

Chair Malone asked for any additional questions.

Other Business

No other business was discussed.

Adjournment

Chair Malone adjourned the OCWCOG Finance Committee meeting at 1:49 pm.

Meeting minutes were taken by Angelykah Light.



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OREGON CASCADES WEST COUNCIL OF GOVERNMENTS FINANCE COMMITTEE MEETING MINUTES

March 20, 2025

Via In Person and Teams Video and Audio Conferencing

- Attendees:** Commissioner Pat Malone, Benton County; Commissioner Claire Hall, Lincoln County; and Mitzi Naucner, SSAC Chair
- Absent:** Commissioner Sherrie Sprenger, Linn County; Mayor Alex Johnson II, City of Albany; Mayor Charles Maughan, Corvallis; Councilor Rick Booth, Waldport; Jan Molnar-Fitzgerald, DSAC Chair; and Jesse Oakley, TBAC Chair.
- Staff:** Executive Director Ryan Vogt; Finance Director Marit Nelson; 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) Director Ryan Schulze, SEIU Union President Crystal Mohamed; and Executive Assistant Angelykah Light.

Welcome and Introductions

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee meeting was called to order by Commissioner Malone on March 20, 2025, at 1:34 pm via Teams Video and Audio Conferencing, and in-person attendees. Quorum was not met.

Public Comment

No Public Comment.

Consent Calendar

Consent Calendar items were not voted on. Quorum was not met.

Financial Reports

Finance Director Nelson provided a verbal update on the documents included in the meeting packet. The packet included the finance snapshot which provides a year-to-date report for Finance Committee members to look through. The report shows financials through January and February were closed as of March 19th, 2025. Finance Director Nelson stated some of the values have changed slightly to reflect invoices that have gone for payment in February. Finance Director Nelson review personal service costs compared to the budget forecast. OCWCOG will anticipate finishing some capital and facilities projects this year.

Commissioner Malone asked Finance Director Nelson to explain quarter 3 financing.

Finance Director Nelson stated the end of Quarter 3 is about 11 days away and will take about two weeks to close the books and gather all of the receipts and invoices to charge them to the appropriate grants.

Mitzi Naucler joined the meeting.

Commissioner Malone asked if there were any additional questions for Finance Director Nelson.

Other Business

No other business was discussed.

Adjournment

Commissioner Malone adjourned the meeting at 1:45 pm

Meeting minutes were taken by Angelykah Light.



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OCWCOG Finance Update Memo

OCWCOG Finance Committee

May 15, 2025

Please find attached the financial snapshot as well as the agency quarterly actual vs budget report for all funds. Included in this report are projected fiscal year balances.

As of the end of April, we are 83.3% of the way through the fiscal year.

Revenues include estimated beginning balances from FYE 2024. Quarter three billings for many of our programs have been recently completed and reconciliations of outstanding receipts are taking place before the end of fiscal year. As of the running of this report, Senior & Disabled Services funding through February had been billed. The process for completing our AAMPO and CAMPO invoices is still on-going. But the expectation is they will be posted by mid-May. Their anticipated values have been added to the projection columns.

Personal Services expenditures are \$19,466,283 through mid-April. This represents 68% of budgeted for the year-to-date period. Based on this trend, we are projected to end the year at 86% of budgeted. There are currently recruiting for 11 open positions and have completed four new employee orientations in the past six weeks.

Materials & Services expenditures continue to trend under budget. As we head into spring and summer, we will incur expenses reflective of increased water and HVAC usage as well as more frequent landscaping services. Most major capital projects have been completed and we are budgeting for carryover in next year's budget to complete more extensive replacements, possibly including the Toledo and Albany elevators. We are currently gathering quotes for sealing and painting the parking lot in Albany.

Year end transfers into reserve funds will take place in June as we gear up for fiscal year end and implementation of the FY 2025-26 budget.

	FY 2025 Budget	March/April 2025
Dues	385,763	385,555
State Contracts	30,508,330	18,279,036
Donations	260,800	151,363
Intergovernmental Contracts	13,186,466	10,509,530
Total Revenue (all line items)	\$ 79,619,438	\$63,378,967
Total Payroll Expense	\$ 28,674,333	\$19,466,283
Professional Services	21,097,715	12,369,817
Internal Service Charges	3,413,546	2,548,134
Maintenance & Utilities	136,150	186,110
Supplies (Meetings, Office)	188,317	152,538
Travel / Training	420,208	222,823
Total Expense (all line items)	\$62,700,679	\$38,007,114



	FY25 Actual Q1	FY25 Actual Q2
Net Income/(Loss)	(640,809)	(481,850)
Total Revenues	10,902,664	11,933,076
Revenues	10,902,664	11,933,076
40000 - Beginning Balance	-	-
Total 42000 - Fees & Dues	2,215,453	1,823,201
42000 - Fees & Dues	-	-
42100 - Dues	383,162	1,538
42200 - Program revenue (including Fees)	750,695	743,869
42800 - Internal service charges revenue	1,081,596	1,077,794
Total 43000 - Intergovernmental	8,282,232	9,721,980
43000 - Intergovernmental	-	-
43100 - Contracts	2,843,591	3,200,879
43200 - FedDir	199,435	35,329
43300 - FedInd	4,630	9,616
43400 - State	4,954,394	6,185,826
43500 - Local	280,182	290,330
44100 - Rents	25,102	29,190
Total 46000 - Interest & Misc & Donations	379,877	358,705
46100 - Interest Revenue	246,745	256,258
46110 - Lending Program Interest revenue	30,630	29,889
46200 - Donations	-	-
46210 - Donations Received: Money	61,558	24,421
46240 - Donations Received: Private Grants	-	-
46700 - Matching Contributions	25,573	26,823
46900 - Misc Revenue	15,373	22,500
46910 - Over/short	-	(1,187)
47000 - Gain/Loss on sale of capital	-	-

Other Income	-	-
Total 48000 - Transfers In	-	-
48000 - Transfers In	-	-
48113 - Transfer from fund 1013	-	-
Total Expenses	(11,543,473)	(12,414,926)
Expense	11,483,405	12,351,416
Personnel	5,801,006	6,205,872
51000 - Wages	3,451,208	3,654,061
52000 - Benefits	2,349,798	2,551,811
Supplies & Services	5,428,334	5,929,031
Total 61100 - Supplies	29,596	29,411
61100 - Supplies	27,018	23,231
61200 - Supplies: Volunteer recognition	2,542	5,966
61250 - Supplies: Food MOW	36	214
Total 61300 - Equipment (non-capitalized)	29,051	113,694
61300 - Equipment (non-capitalized)	29,051	113,694
61400 - Furniture	-	-
Total 62000 - Services	5,369,687	5,785,927
62000 - Services	-	-
62100 - Professional Services	3,909,188	4,296,375
62110 - Legal services	5,469	2,415
62120 - Marketing services	14,477	26,336
62130 - Insurance services	27,615	33,918
62140 - Banking services	3,045	3,312
62150 - Grants to subrecipients	86,000	3,400
62210 - Printing/copying	19,943	28,089
62220 - Postage	8,583	14,534
62300 - Software	12,363	67,177
62400 - Telephone/internet	17,148	22,521
62500 - Memberships/Dues	10,851	53,735
62600 - Travel and training	26,419	23,724
62610 - Trainers	5,986	2,012
62621 - Employee mileage	45,878	46,960
62622 - Company automobile	1,507	1,095
62623 - Other employee travel	456	5
62630 - Volunteer travel	13,484	13,569

62640 - Employee travel meals	956	1,258
62650 - Employee lodging	2,380	2,873
62700 - Facility and Utilities	32,118	34,475
62710 - Rent expense	222,018	217,852
62720 - Facility maintenance svcs	37,775	29,147
62721 - Janitorial Service	1,343	1,787
62731 - Electricity	13,173	11,694
62732 - Water/sewer	-	-
62800 - Internal service charges expenditure	851,513	847,662
62900 - Miscellaneous Expenses	-	-
Total 64000 - Client Assistance	182,532	177,676
64000 - Client Assistance	-	-
64200 - Client Assist: Lending programs	-	-
64300 - Client Assist: Program wages	84,175	128,526
64400 - Client Assist: Support services	98,356	49,150
67000 - Resource Reserves	-	12,008
70000 - Capital	71,533	26,828
Other Expense	60,069	63,510
71000 - Equipment	31,225	34,182
74000 - Capital Improvements	-	-
77000 - Software (multi-year)	25,973	29,328
Debt, Transfers & Contingency	2,871	-
92000 - Debt Interest	2,871	-
95000 - Contingency	-	-
Total 98000 - Transfers Out	-	-
98000 - Transfers Out	-	-
98111 - Transfer to fund 1011	-	-

Quarterly Actuals v Annual Budget

Total Department

Total Fund

Generated on: May 6, 2025 9:57 AM

FY25 Actual Q3	FY25 Actual Jan	FY25 Actual Feb	FY25 Actual Mar	FY25 Actual Q4	FY25 Projected Apr
3,063,903	1,649,526	249,989	1,164,388	23,430,609	23,415,347
14,363,127	5,393,589	4,171,455	4,798,083	26,180,101	26,161,900
14,263,127	5,393,589	4,171,455	4,698,083	26,180,101	26,161,900
-	-	-	-	23,543,272	23,543,272
3,923,487	2,362,462	662,763	898,262	232,427	571,396
-	-	-	-	-	-
855	-	-	855	-	-
2,836,571	2,001,704	294,799	540,068	232,427	223,942
1,086,061	360,758	367,964	357,339	-	347,454
9,956,964	2,915,753	3,398,281	3,642,930	2,362,220	2,360,479
-	-	-	-	-	-
4,381,493	1,074,186	2,094,246	1,213,061	83,567	83,567
101,400	-	62,821	38,578	-	-
8,071	3,969	4,102	-	-	-
4,865,904	1,807,688	1,189,024	1,869,192	2,272,912	2,389,112
600,097	29,911	48,087	522,099	5,741	4,000
24,590	4,700	12,203	7,687	7,687	4,806
358,086	110,674	98,207	149,204	34,495	29,401
248,487	84,098	77,412	86,977	-	78,204
30,978	11,068	10,025	9,884	11,362	11,362
-	-	-	-	-	-
42,344	22,540	10,161	9,642	23,040	18,040
-	-	-	-	-	-
42,920	-	469	42,450	-	-
(6,643)	(7,032)	139	250	94	-
-	-	-	-	-	-
-	-	-	-	-	-

100,000	-	-	100,000	-	-
100,000	-	-	100,000	-	-
-	-	-	-	-	-
100,000	-	-	100,000	-	-
(11,299,224)	(3,744,063)	(3,921,466)	(3,633,695)	(2,749,491)	(2,746,553)
11,066,010	3,740,891	3,873,541	3,451,578	2,626,523	2,623,585
5,987,776	2,079,641	2,077,942	1,830,192	1,471,628	1,471,628
3,432,852	1,230,339	1,329,076	873,437	911,683	911,683
2,554,924	849,302	748,866	956,756	559,945	559,945
4,771,417	1,545,277	1,693,304	1,532,836	1,045,976	1,043,038
90,050	20,021	8,834	61,195	3,481	3,481
71,014	7,684	6,878	56,452	14,558	14,558
7,315	837	1,844	4,635	384	384
11,721	11,500	112	108	(11,460)	(11,460)
84,142	5,264	2,812	76,066	427	427
84,142	5,264	2,812	76,066	427	427
8,407	-	4,032	4,375	-	-
4,588,819	1,519,993	1,677,626	1,391,200	1,042,068	1,039,130
-	-	-	-	-	-
3,157,471	1,089,206	1,215,060	853,206	1,006,783	1,005,393
1,828	1,613	215	-	-	-
3,928	569	2,965	394	-	23
45,224	-	-	45,224	-	-
3,252	1,345	1,220	687	164	164
24,644	-	-	24,644	-	-
30,205	11,456	14,277	4,472	1,838	1,838
11,858	3,296	4,816	3,746	-	3,500
19,759	2,901	3,663	13,195	50	3,500
13,389	5,894	6,070	1,425	5,520	5,520
350	200	-	150	-	-
19,426	5,600	6,812	7,014	59	59
4,200	-	2,100	2,100	-	-
44,463	12,435	11,819	20,210	3,697	15,000
1,555	275	413	867	639	639
145	-	-	145	5	5
11,480	3,605	3,770	4,105	333	4,200

314	-	91	223	-	-
1,283	437	171	675	-	-
43,767	10,707	14,813	18,247	5,728	12,262
220,097	73,366	73,617	73,115	4,490	73,000
733	2,428	17,244	(18,938)	2,366	2,366
68,705	8,487	6,805	53,413	6,805	6,805
11,781	3,966	4,041	3,774	3,591	3,591
-	-	-	-	-	-
848,959	282,208	287,646	279,105	-	347,454
-	-	-	-	-	-
270,399	97,779	84,683	87,937	87,693	87,693
-	-	-	-	-	-
-	(453)	453	-	-	-
218,173	72,091	69,822	76,259	79,567	79,567
52,226	26,141	14,407	11,678	8,126	8,126
12,680	12,680	-	-	21,225	21,225
23,737	5,513	17,613	612	-	-
233,214	3,172	47,924	182,117	122,969	122,969
61,894	-	1,546	60,348	-	-
-	-	-	-	-	-
71,320	3,172	46,378	21,770	120,302	120,302
100,000	-	-	100,000	2,666	2,666
-	-	-	-	2,666	2,666
-	-	-	-	-	-
100,000	-	-	100,000	-	-
-	-	-	-	-	-
100,000	-	-	100,000	-	-

FY25 Projected May	FY25 Projected Jun	FY25 Projected YearTotal	FY25 Adopted Budget YearTotal	FY 25 Projected Budget v Actual
183,412	118,412	25,658,415	14,449,308	11,209,107
3,973,570	3,973,570	71,307,907	79,619,438	(8,311,531)
3,973,570	3,973,570	71,207,907	79,304,438	(8,096,531)
-	-	23,543,272	21,542,484	2,000,788
819,457	819,457	10,172,451	7,248,214	2,924,237
-	-	-	8,000	(8,000)
-	-	385,555	385,763	(208)
456,356	456,356	5,467,789	2,635,000	2,832,789
324,545	324,545	4,241,995	4,219,451	22,544
3,040,997	3,040,997	36,403,649	49,255,522	(12,851,873)
-	-	-	231,562	(231,562)
1,050,953	1,050,953	12,611,436	13,186,466	(575,030)
33,616	33,616	403,397	1,349,971	(946,574)
2,232	2,232	26,780	115,838	(89,058)
1,827,904	1,944,104	22,167,243	30,508,330	(8,341,087)
117,635	117,635	1,409,879	3,863,355	(2,453,476)
8,657	8,657	101,002	110,417	(9,415)
113,116	113,116	1,352,302	1,147,800	204,502
75,149	75,149	979,992	740,000	239,992
10,286	10,286	123,430	100,000	23,430
-	-	-	-	-
15,136	15,136	176,636	170,500	6,136
-	-	-	90,300	(90,300)
9,532	9,532	114,379	45,000	69,379
3,132	3,132	37,495	2,000	35,495
(119)	(119)	(1,424)	-	1,424
-	-	-	-	-

-	65,000	165,000	315,000	(150,000)
-	65,000	165,000	315,000	(150,000)
-	65,000	65,000	315,000	-
-	-	100,000	-	-
(3,790,158)	(3,855,158)	(45,649,492)	(65,170,130)	(19,520,638)
3,752,735	3,752,735	45,029,886	62,700,679	17,670,793
1,946,628	1,946,628	23,359,539	28,674,333	5,314,794
1,144,980	1,144,980	13,739,765	17,625,528	3,885,763
801,648	801,648	9,619,774	11,048,805	1,429,031
1,717,476	1,717,476	20,606,772	32,770,362	12,163,590
15,254	15,254	183,046	188,317	5,271
13,582	13,582	162,985	156,523	(6,462)
1,621	1,621	19,448	31,794	12,346
51	51	613	-	(613)
23,572	23,572	274,458	252,680	(21,778)
22,731	22,731	272,777	252,680	(20,097)
841	841	10,088	44,500	34,412
1,678,650	1,678,650	20,140,863	32,279,665	12,138,802
-	-	-	5,000	5,000
1,236,982	1,236,982	14,842,390	21,097,715	6,255,325
971	971	11,654	90,700	79,046
4,474	4,474	53,712	38,300	(15,412)
11,861	11,862	130,480	137,850	7,370
977	977	11,728	16,600	4,872
11,405	11,405	136,853	5,122,359	4,985,506
8,007	8,007	96,090	109,200	13,110
3,498	3,498	45,470	38,500	(6,970)
3,500	3,500	109,799	351,401	241,602
5,858	5,858	70,294	126,663	56,369
6,494	6,494	77,923	79,000	1,077
6,963	6,963	83,554	206,245	122,691
1,220	1,220	14,637	67,700	53,063
14,100	14,100	180,501	146,263	(34,238)
480	480	5,755	15,500	9,745
61	61	733	-	(773)
3,887	3,887	50,506	34,000	(16,506)

253	253	3,034	2,000	(1,034)
654	654	7,843	3,000	(4,843)
11,609	11,609	145,840	74,000	(71,840)
73,000	73,000	878,967	925,873	46,906
7,002	7,002	84,025	62,150	(21,875)
7,864	7,864	94,368	71,100	(23,268)
4,024	4,024	48,287	45,000	(3,287)
-	-	-	-	-
347,454	347,454	3,243,042	3,413,546	170,504
-	-	-	5,200	5,200
88,631	88,631	895,562	849,984	(45,578)
-	-	-	2,000	2,000
-	-	-	-	-
51,044	51,044	612,529	541,984	(70,545)
20,786	20,786	249,430	306,000	56,570
4,591	4,591	55,096	-	(55,096)
12,210	12,210	146,518	406,000	259,482
37,423	37,423	554,608	2,469,451	1,914,843
-	-	127,301	60,000	(67,301)
-	-	-	50,000	50,000
24,692	24,692	296,308	191,506	(104,802)
-	-	105,537	2,167,945	2,062,408
-	-	5,537	-	(5,537)
-	-	-	1,852,945	1,852,945
-	65,000	165,000	315,000	150,000
-	65,000	65,000	315,000	250,000
-	-	100,000	-	-