



OREGON
Cascades West
Council of Governments

Finance Committee Meeting Packet

December 4, 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**](#)

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

December 4th, 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 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 September 18, 2025, Finance Committee minutes ([Page 4](#)).

ACTION: Motion to approve Consent Calendar items.

4. **Financial Reports** (*Finance Director Marit Nelson*)
(1:45 – 1:55 pm)

Finance Director Nelson will review the Financial Reports YTD October 2025 and respond to questions.

Finance Memo ([Page 6](#))
YTD October 2025 Report ([Page 8](#))

ACTION: Information only.

5. **Other Business** (*Chair Sherrie Sprenger*)
(1:55 – 2:00 pm)
6. **Adjournment** (*Chair Sherrie Sprenger*)
(2:00 pm)



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OREGON CASCADES WEST COUNCIL OF GOVERNMENTS FINANCE COMMITTEE MEETING MINUTES

September 18, 2025

Via In Person and Teams Video and Audio Conferencing

Attendees: **CHAIR:** Commissioner Sherrie Sprenger, Linn County, Commissioner Pat Malone, Benton County; Mayor Alex Johnson II, City of Albany; and Councilor Rick Booth, Waldport.

Absent: Commissioner Claire Hall, Lincoln County; Mayor Charles Maughah, City of Corvallis, Jan Molnar-Fitzgerald, DSAC Chair; Mitzi Naucler SSAC Chair; and Jesse Oakley, TBAC Chair.

Staff: Executive Director Ryan Vogt; Agency Director Paul Egbert, Finance Director Marit Nelson; Chief Information Officer (CIO) Jason Sele; Senior and Disability Services (SDS) Director Randi Moore, Human Resources (HR) Senior Specialist Jesus Jara, Organizational Development and Training Specialist Vanessa Rusch, Executive Assistant Celina Franklin, 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 Sprenger on September 18, 2025, at 1:33 pm via Teams Video and Audio Conferencing, and in-person attendees. Formal introductions were provided by attendees.

Public Comment

No Public Comment.

Consent Calendar

Commissioner Malone moved to approve the consent calendar items including the Meeting Minutes from July 17th, 2025. Mayor Johnson seconded the motion. Chair Sprenger, Commissioner Malone, Mayor Johnson, and Councilor Booth all voted in favor. With no objections, the consent calendar items were voted upon and approved.

Financial Reports

Finance Director Nelson provided an update on the Financial Report for the fiscal year end 2025 as well as through July 2025. The previous period will remain open to capture additional revenues yet to be received. Not every budget benchmark was met due to some revenues being either grant related or grant ideas that did not come into fruition. However, this kept

professional services low resulting in positive outcome. Preparations are being made for the Audit set to begin mid-October. For the Month of July, Dues invoices are being paid, and State contracts are being negotiated and renewed that will allow for revenue. The August period will soon be finished and very quickly coming up to quarter end close for September. There is no concern of expenditures outpacing revenues; Trends appear normal.

Commissioner Malone and Finance Director Nelson discussed how many budget cycles she has experienced at OCWCOG.

Other Business

No other business was discussed.

Adjournment

Chair Sprenger adjourned the OCWCOG Finance Committee meeting at 1:41pm.

Meeting minutes were taken by Angelykah Light.



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DATE: December 4, 2025
TO: OCWCOG Finance Committee
FROM: Marit Nelson, Finance Director
RE: **OCWCOG Financial Update**

Please find below the financial snapshot year-to-date (October) FY 2026.

	FY 2026 Budget	10/31/2025
Dues	391,816	391,816
State Contracts	23,229,240	7,311,812
Donations	150,800	375,038
Intergovernmental Contracts	42,326,545	6,349,682
Total Revenues	\$ 76,971,637	\$ 17,359,445
Total Payroll Expenses	\$ 32,906,557	\$ 8,329,040
Professional Services	15,721,535	6,315,359
Internal Service Charges	3,354,755	1,116,220
Maintenance & Utilities	181,792	77,230
Supplies (Meetings, Office, etc.)	180,200	72,300
Travel/Training	340,308	160,698
Total Expenses	\$ 63,408,896	\$ 17,241,759

We have closed our financials through October 2025 which is 33% of the fiscal year. We are currently at 23% for revenue, without beginning balance entries. And have reached 27% for expenses.

With our Title XIX contracts being finalized in October, we received several months of back billing in the first few weeks of November. This is a typical trend for the beginning of a biennium but with the added stress of the Federal shutdown, it was very nice to see those payments hit the bank. We anticipate consistent monthly deposits through the end of the fiscal year.

Our current outstanding Accounts Receivable is ~\$3,298,000. 60% of that balance is made up of our largest Medicaid contracts with the State and IHN and are under 60 days old. We are following up on a handful of unpaid dues invoices this week.

COLAs, accrual adjustments, and one-time payments went into effect during the month of November as per the ratified labor contract. Additionally, new health insurance rates were implemented in October. We will see gradual increases in our personal services lines throughout the remainder of the fiscal year. There are currently seven open positions being recruited and we have onboarded six employees in the month of November. Four new employee orientations are already scheduled for the month of December.

Fiscal Year end projection is currently trending for both revenue and expenditures to come in under budget. Reports with FYE forecasts are being sent to Program Directors to revisit what was anticipated when building the budget and predict if the projects will come to fruition before the end of June. We will continue to meet and pivot as necessary to monitor the budget and the planned projects.

I anticipate some budget adjustments and updates in the next few months. We will discuss in January if a supplemental budget is needed to finish out the Fiscal Year.

If there are any questions or concerns, please let me know.

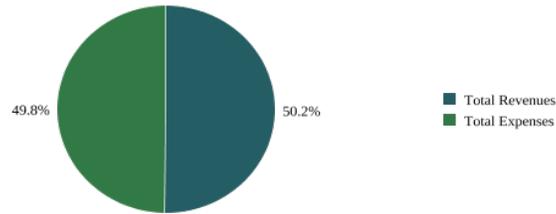


Quarterly Actuals v Annual Budget
 Total Department
 Total Fund
 Generated on: November 24, 2023 5:45PM

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Balance	Thru 10/31	FYE Trend
	Q1	Jul	Aug	Sep	Q2	Oct	Nov	Year Total	Year Total	Year Total				
Net Income/(Loss)	-2,023,435	-195,076	-1,133,173	-695,187	2,141,122	-815,515	2,956,637	117,686	13,562,741	13,445,055			33%	
Total Revenues	10,186,248	3,352,433	3,066,373	3,767,442	7,173,197	3,557,182	3,616,015	17,359,445	76,971,637	59,612,192			23%	71,722,992
Revenues	10,186,248	3,352,433	3,066,373	3,767,442	7,173,197	3,557,182	3,616,015	17,359,445	76,322,737	58,963,292			23%	71,722,992
40000 - Beginning Balance	-	-	-	-	-	-	-	25,000,000	24,833,642	24,833,642				25,000,000
Total 42000 - Fees & Dues	2,314,324	1,007,241	672,246	634,837	607,148	501,332	105,816	2,921,472	7,476,710	4,555,237			39%	
42000 - Fees & Dues	-	-	-	-	-	-	-	-	-	4,338				
42100 - Dues	391,816	391,816	-	-	-	-	-	391,816	391,816	0			100%	391,816
42200 - Program revenue	844,999	256,519	313,023	275,456	248,136	142,321	105,816	1,083,135	2,742,765	1,649,630			40%	3,279,405
42800 - Internal service charges	1,077,510	358,906	359,223	359,381	359,012	359,012	-	1,436,522	4,337,791	2,901,269			33%	4,309,566
Total 43000 - Intergovernmental	7,518,522	2,228,796	2,285,845	3,003,880	6,142,973	2,672,746	3,470,228	13,661,495	42,326,545	28,665,050			32%	
43000 - Intergovernmental	-	-	-	-	-	-	-	-	1,779,960	1,779,960				
43100 - Contracts	3,117,454	1,013,273	1,007,317	1,096,864	2,164,549	1,032,520	1,132,029	5,282,002	14,050,600	8,768,598			38%	14,085,339
43200 - FedDir	128,280	-	-	128,280	-	-	-	128,280	753,970	625,690			17%	513,120
43300 - FedInd	-	-	-	-	-	-	-	-	808,740	808,740				
43400 - State	3,691,956	1,141,083	1,113,604	1,437,269	3,619,856	1,312,379	2,307,477	7,311,812	23,229,240	15,917,428			31%	19,498,165
43500 - Local	580,832	74,441	164,923	341,468	358,568	327,847	30,721	939,400	1,704,035	764,635			55%	2,254,560
44100 - Rents	32,906	14,234	9,244	9,428	14,234	9,428	4,806	47,139	114,537	67,398			41%	125,704
Total 46000 - Interest & Misc. & Donations	320,497	102,162	99,038	119,297	408,842	373,676	35,166	729,339	1,571,303	841,964			46%	
46100 - Interest Revenue	213,004	74,191	73,987	64,917	59,452	59,452	-	272,546	614,659	342,113			44%	817,638
46110 - Lending Program interest	31,114	10,929	9,811	10,374	20,099	10,268	9,831	51,213	122,417	71,204			42%	122,911
46200 - Donations	40,747	12,266	14,841	13,640	329,291	303,956	25,335	370,038	143,500	-226,538			258%	550,114
46210 - Donations Received:	5,000	-	-	5,000	-	-	-	5,000	7,000	2,000			71%	10,000
46700 - Matching Contributions	24,131	-	-	24,131	-	-	-	24,131	680,936	656,805			4%	96,524
46900 - Misc Revenue	6,410	4,776	400	1,234	-	-	-	6,410	2,491	-3,919			257%	19,230
Other Income	-	-	-	-	-	-	-	-	648,900	648,900				
Total 48000 - Transfers In	-	-	-	-	-	-	-	-	648,900	648,900				
48000 - Transfers In	-	-	-	-	-	-	-	-	648,900	648,900				648,900
Total Expenses	-12,209,684	-3,547,509	-4,199,546	-4,462,629	-5,032,075	-4,372,697	-659,378	-17,241,759	-63,408,896	-46,167,137			27%	54,643,155
Expense	12,157,333	3,545,134	4,155,609	4,456,590	5,026,208	4,369,292	656,915	17,183,541	61,794,761	44,611,220			28%	54,643,155
Personnel	6,295,475	1,895,079	2,141,117	2,259,279	2,033,565	2,030,543	3,022	8,329,400	32,906,557	27,517,517			25%	
51000 - Wages	3,750,465	1,176,364	1,320,657	1,253,445	1,245,626	1,242,604	3,022	4,986,092	19,407,015	14,410,923			26%	16,187,338
52000 - Benefits	2,545,010	718,716	820,460	1,005,834	787,939	787,939	-	3,332,948	13,499,543	10,166,594			25%	10,498,786
Supplies & Services	5,797,341	1,638,326	2,005,933	2,153,062	2,975,991	2,322,801	653,191	8,773,332	28,541,219	19,767,867			31%	
Total 61100 - Supplies	46,214	6,236	17,465	22,512	26,087	17,601	8,486	72,300	180,200	107,900			40%	
61100 - Supplies	44,393	5,411	16,913	22,068	22,191	17,250	4,941	66,584	135,200	68,616			49%	199,752
61200 - Supplies: Volunteer	1,768	793	552	423	3,813	324	3,489	5,581	30,000	24,419			19%	16,743
61250 - Supplies: Food MOW	52	32	-	20	83	27	56	135	15,000	14,865			1%	405
Total 61300 - Equipment (non-maintenance)	17,169	472	1,740	14,958	54,987	7,903	47,084	72,156	175,730	103,574			41%	216,468
61300 - Equipment (non-maintenance)	17,169	472	1,740	14,958	54,987	7,903	47,084	72,156	175,730	103,574			41%	216,468
61400 - Furniture	11,362	-	5,704	5,658	5,486	5,486	-	16,848	12,700	-4,148			133%	50,544
Total 62000 - Services	5,722,597	1,631,617	1,981,025	2,109,955	2,889,281	2,291,660	597,621	8,611,878	28,170,721	19,558,843			31%	
62000 - Services	-	-	-	-	-	-	-	-	231,859	231,859				200,000
62100 - Professional Services	3,972,733	1,105,424	1,516,496	1,350,814	2,342,626	1,784,914	557,713	6,315,359	15,721,535	9,406,175			40%	18,946,077
62110 - Legal services	130	-	130	-	388	388	-	518	51,450	50,933			1%	1,554
62120 - Marketing services	9,041	3,922	3,489	1,630	17,123	2,050	15,073	26,164	35,113	8,949			75%	78,492
62130 - Insurance services	29,379	17,308	12,071	-	-	-	-	29,379	152,200	122,821			19%	88,137
62140 - Banking services	887	210	337	340	562	562	-	1,449	12,775	11,326			11%	4,347
62150 - Grants to individuals	323,009	73,009	-	250,000	31,750	31,750	-	354,759	6,476,753	6,121,994			5%	1,064,277
62210 - Printing/copying	25,543	10,188	6,904	8,451	4,580	4,433	147	30,123	109,138	79,015			28%	90,369
62220 - Postage	14,132	4,270	4,617	4,087	6,123	4,619	1,504	20,255	45,096	24,841			45%	60,765
62300 - Software	80,197	3,657	512	76,028	10,583	2,277	8,307	90,780	281,520	190,740			32%	272,340
62400 - Telephone/Internet	11,883	2,322	4,894	4,667	-61	-61	-	11,823	70,584	58,761			17%	35,469
62500 - Memberships/Dues	5,248	2,676	1,922	650	59,564	58,664	900	64,812	78,200	13,388			83%	194,436
62600 - Travel and training	33,976	16,197	10,500	7,280	8,808	3,125	5,683	42,785	118,708	75,923			36%	128,355
62610 - Trainers	21,140	-	20,610	530	5,638	5,638	-	26,778	22,700	-4,078			118%	80,334
62621 - Employee mileage	49,427	14,512	13,651	21,264	19,111	18,321	1,290	69,038	146,400	77,362			47%	207,114
62622 - Company automobile	542	-	503	39	100	50	50	642	6,000	5,358			11%	1,926
62623 - Other employee travel	1,495	0	326	1,170	238	-	238	1,733	-	-1,733			5%	5,199
62630 - Volunteer travel	12,147	3,355	4,471	4,320	4,661	4,151	511	16,808	42,000	25,192			40%	50,424
62640 - Employee travel	721	231	176	314	-	-	-	721	2,500	1,779			29%	2,163
62650 - Employee lodging	348	-	348	-	1,845	-	1,845	2,193	2,000	-193			11%	6,579
62700 - Facility and Utilities	31,287	11,956	9,308	10,022	7,966	7,966	-	39,252	131,792	92,540			30%	117,756
62710 - Rent expense	224,837	72,601	77,291	74,946	77,291	74,946	2,345	302,128	884,583	582,455			34%	908,384
62720 - Facility maintenance	3,126	773	879	1,474	1,531	232	1,299	4,657	50,000	45,343			9%	13,971
62721 - Janitorial Service	23,903	9,266	6,805	7,833	8,889	8,701	188	32,792	93,060	60,268			35%	98,376
62731 - Electricity	10,181	910	4,481	4,791	-	-	-	10,181	50,000	39,819			20%	30,543
62741 - Facilities Permits	-	-	-	-	529	-	529	529	-	-529				1,587
62800 - Internal service charges expenditure	837,284	278,831	279,148	279,305	278,936	278,936	-	1,116,220	3,354,755	2,238,535			33%	3,348,660
62900 - Miscellaneous Expenses	-	-	-	-	150	150	0	150	1,869	1,719			8%	450
Total 64000 - Client Assistance	35,308	11,729	8,559	15,020	16,651	15,949	702	<						



Year to Date Total Actuals



Year to Date Actuals to Total Budget

