



# Finance Committee Meeting Packet

March 20, 2025

1:30 pm -2:00 pm

Attend In Person at  
Toledo Cascades West Center,  
203 N Main St, Toledo, OR 97391

Or Attend Virtually:

[Click to Join Teams Meeting](#)

**Next Finance Committee  
Meeting: May 15 , 2025 at  
1:30 pm**

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*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](mailto:adminGA@ocwcog.org), forty-eight (48) hours prior to the meeting.*



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

(541) 967-8720 • FAX (541) 967-6123

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## Oregon Cascades West Council of Government Finance Committee Agenda

**March 20<sup>th</sup>, 2025**  
**1:30 – 2:00 pm**

Toledo Cascade West Center  
203 N Main St,  
Toledo, OR 97391

### [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](mailto:alight@ocwcog.org) no later than noon on Wednesday, March 19, 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](#)).

**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 6](#))

YTD Actuals vs. Budget Document ([Page 8](#))

**ACTION: Information only.**

5. **Other Business** (*Chair Sherrie Sprenger*)  
(1:50 – 1:55 pm)

6. **Adjournment** (*Chair Sherrie Sprenger*)  
(1:55 pm)



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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 5<sup>th</sup>, 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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## MEMORANDUM

**DATE:** March 20, 2025  
**TO:** OCWCOG Finance Committee  
**FROM:** Marit Nelson, Finance Director  
**RE:** **OCWCOG Financial Update**

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Please find attached the OCWCOG financial snapshot as well as the agency Budget to Actual for the period ending January 2025. As of the printing of this report, February 2025 is not yet completely closed. Personnel expenses have been posted but final invoices and closing journal entries are in the process of being completed. This will then also lead to additional revenue being posted to those reimbursable funding sources. Some transactions for the month of March have also been posted and are accumulated into quarter three.

A column for projected FYE 2025 totals has been added. This is a conservative estimate on where we can expect our budget to land in June 2025. I have forecasted less revenues and higher expenditures as we maneuver through the changing landscape of Federal grants reimbursements. We will use these values to begin building the budget for FY 2026.

Total revenue accrued is currently ~\$31,100,000. The posted value is roughly 53.5% of our budgeted income without budgeted beginning fund balances. This trend is slightly behind where we should be for the budget year at 58.3% and will be “made up” as we close the 3<sup>rd</sup> quarter of the year and bill for reimbursable expenses in mid-April. Our Contracts unit has been actively following up on those outstanding billings and are anxious to start the next billing cycle.

Personal Services total costs through February are \$16,100,000 which represents 56% of our budget. This is in line with the forecast for ending the fiscal year at approximately 90% of budgeted costs. As of March 12th, we were recruiting for four open positions and had nine new employees onboard into our system in January/February.

Expenses other than personnel are \$15,039,385 year to date. Our largest expense line continues to be Professional Services where we pay our RideLine providers each week. As spring approaches, we will see an increase in seasonal expenses for landscaping and pest control. With the installation of the door at the employee entrance in Albany, I have an expectation that our utility costs for cooling should decrease this summer. The door is a much better fit and seals much better than the previous.

Please feel free to reach out to me with any questions or additional details you may wish to receive.

	<b>FY 2025 Budget</b>	<b>January 2025</b>
Dues	385,763	384,700
State Contracts	30,508,330	14,204,034
Donations	260,800	119,841
Intergovernmental Contracts	13,186,466	8,142,595
<b>Total Revenue (all line items)</b>	<b>\$ 79,619,438</b>	<b>\$31,113,407</b>
<b>Total Payroll Expense</b>	<b>\$ 28,674,333</b>	<b>\$16,166,161</b>
Professional Services	21,097,715	10,483,037
Internal Service Charges	3,413,546	1,986,241
Maintenance & Utilities	136,150	170,766
Supplies (Meetings, Office)	188,317	86,873
Travel / Training	206,245	180,027
<b>Total Expense (all line items)</b>	<b>\$62,700,679</b>	<b>\$31,205,546</b>



**Quarterly Actuals**

Total De

Total

Generated on: March

	FY25 Actual Q1	FY25 Actual Q2
<b>Net Income/(Loss)</b>	<b>-640,809</b>	<b>-481,850</b>
<b>Total Revenues</b>	<b>10,902,664</b>	<b>11,933,076</b>
<b>Revenues</b>	<b>10,902,664</b>	<b>11,933,076</b>
40000 - Beginning Balance	-	-
<b>Total 42000 - Fees &amp; Dues</b>	<b>2,215,453</b>	<b>1,823,201</b>
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
<b>Total 43000 - Intergovernmental</b>	<b>8,282,232</b>	<b>9,721,980</b>
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
<b>Total 46000 - Interest &amp; Misc &amp; Donations</b>	<b>379,877</b>	<b>358,705</b>
46100 - Interest Revenue	246,745	256,258
46110 - Lending Program Interest revenue	30,630	29,889
46200 - Donations	0	-
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	-	-

<b>Other Income</b>	-	-
<b>Total 48000 - Transfers In</b>	-	-
48000 - Transfers In	-	-
<b>Total Expenses</b>	<b>-11,543,473</b>	<b>-12,414,926</b>
<b>Expense</b>	<b>11,483,405</b>	<b>12,351,416</b>
<b>Personnel</b>	<b>5,801,006</b>	<b>6,205,872</b>
51000 - Wages	3,451,208	3,654,061
52000 - Benefits	2,349,798	2,551,811
<b>Supplies &amp; Services</b>	<b>5,428,334</b>	<b>5,929,031</b>
<b>Total 61100 - Supplies</b>	<b>29,596</b>	<b>29,411</b>
61100 - Supplies	27,018	23,231
61200 - Supplies: Volunteer recognition	2,542	5,966
61250 - Supplies: Food MOW	36	214
<b>Total 61300 - Equipment (non-capitalized)</b>	<b>29,051</b>	<b>113,694</b>
61300 - Equipment (non-capitalized)	29,051	113,694
61400 - Furniture	-	-
<b>Total 62000 - Services</b>	<b>5,369,687</b>	<b>5,785,927</b>
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
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
62150 - Grants to subrecipients	86,000	3,400
62900 - Miscellaneous Expenses	-	-
<b>Total 64000 - Client Assistance</b>	<b>182,532</b>	<b>177,676</b>
64000 - Client Assistance	-	-
64200 - Client Assist: Lending programs	-	0
64400 - Client Assist: Support services	98,356	49,150
64300 - Client Assist: Program wages	84,175	128,526
67000 - Resource Reserves	-	12,008
70000 - Capital	71,533	26,828
<b>Other Expense</b>	<b>60,069</b>	<b>63,510</b>
71000 - Equipment	31,225	34,182
74000 - Capital Improvements	-	-
77000 - Software (multi-year)	25,973	29,328
<b>Debt, Transfers &amp; Contingency</b>	<b>2,871</b>	-
92000 - Debt Interest	2,871	-
95000 - Contingency	-	-
<b>Total 98000 - Transfers Out</b>	-	-
98000 - Transfers Out	-	-

**sv AnnualBudget**

Department

Fund

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FY25 Actual Q3	FY25 Actual Q4	FY25 Actual YearTotal	FY25 Adopted Budget YearTotal	FY 2025 Forecast
1,030,521	-	-92,139	14,449,308	17,294,299
8,277,668	-	31,113,407	79,619,438	73,604,521
8,277,668	-	31,113,407	79,304,438	53,337,269
-	-	-	21,542,484	19,952,252
2,653,536	-	6,692,189	7,248,214	11,472,324
-	-	-	8,000	
-	-	384,700	385,763	659,486
2,289,515	-	3,784,078	2,635,000	6,486,991
364,021	-	2,523,411	4,219,451	4,325,847
5,469,792	-	23,474,005	49,255,522	40,241,151
-	-	-	231,562	
2,098,124	-	8,142,595	13,186,466	13,958,734
62,821	-	297,586	1,349,971	510,147
3,969	-	18,215	115,838	31,226
3,063,814	-	14,204,034	30,508,330	24,349,773
241,065	-	811,576	3,863,355	1,391,273
21,709	-	76,001	110,417	130,287
132,630	-	871,212	1,147,800	1,493,506
84,098	-	587,101	740,000	1,006,459
21,093	-	81,611	100,000	139,905
-	-	0	-	0
33,862	-	119,841	170,500	205,442
-	-	-	90,300	
469	-	52,866	45,000	90,627
-6,893	-	30,980	2,000	53,109
-	-	-1,187	-	-2,035
-	-	-	-	

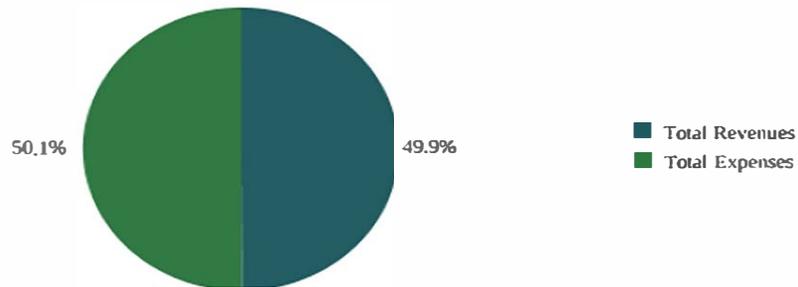
-	-	-	<b>315,000</b>	<b>315,000</b>
-	-	-	<b>315,000</b>	
-	-	-	315,000	315,000
<b>-7,247,147</b>	-	<b>-31,205,546</b>	<b>-65,170,130</b>	<b>-56,310,222</b>
<b>7,184,795</b>	-	<b>31,019,616</b>	<b>62,700,679</b>	<b>53,176,485</b>
<b>4,159,282</b>	-	<b>16,166,161</b>	<b>28,674,333</b>	<b>27,713,419</b>
2,561,114	-	9,666,383	17,625,528	16,570,942
1,598,168	-	6,499,778	11,048,805	11,142,477
<b>2,900,770</b>	-	<b>14,258,135</b>	<b>32,770,362</b>	<b>24,442,517</b>
<b>27,866</b>	-	<b>86,873</b>	<b>188,317</b>	<b>148,925</b>
11,174	-	61,423	156,523	105,297
5,192	-	13,700	31,794	23,486
11,500	-	11,750	-	20,143
<b>84,527</b>	-	<b>227,272</b>	<b>252,680</b>	<b>389,609</b>
84,527	-	227,272	252,680	389,609
-	-	-	44,500	
<b>2,788,377</b>	-	<b>13,943,991</b>	<b>32,279,665</b>	<b>23,903,985</b>
-	-	-	5,000	
2,277,475	-	10,483,037	21,097,715	17,970,921
1,828	-	9,711	90,700	16,647
1,622	-	42,435	38,300	72,746
-	-	61,533	137,850	105,485
1,474	-	7,830	16,600	13,423
18,307	-	66,338	109,200	113,722
7,983	-	31,101	38,500	53,316
10,377	-	89,917	351,401	154,143
9,877	-	49,546	126,663	84,936
200	-	64,786	79,000	111,062
6,183	-	56,326	206,245	96,559
2,100	-	10,097	67,700	17,309
20,766	-	113,604	146,263	194,750
275	-	2,877	15,500	4,932
-	-	461	-	790
7,274	-	34,327	34,000	58,846
-	-	2,214	2,000	3,795
437	-	5,691	3,000	9,756

16,631	-	83,224	74,000	142,670
75,561	-	515,431	925,873	883,596
20,620	-	87,542	62,150	150,072
15,292	-	18,422	71,100	31,581
7,030	-	31,898	45,000	54,682
-	-	-	-	-
287,066	-	1,986,241	3,413,546	3,404,985
-	-	89,400	5,122,359	3,653,257
-	-	-	5,200	-
<b>106,550</b>	-	<b>466,758</b>	<b>849,984</b>	<b>800,157</b>
-	-	-	2,000	-
0	-	0	-	0
28,742	-	176,249	306,000	302,141
77,808	-	290,509	541,984	498,015
12,680	-	24,689	-	42,324
5,513	-	103,873	406,000	178,068
<b>62,352</b>	-	<b>185,930</b>	<b>2,469,451</b>	<b>318,737</b>
-	-	65,407	60,000	112,126
-	-	-	50,000	-
62,352	-	117,653	191,506	201,691
-	-	<b>2,871</b>	<b>2,167,945</b>	<b>4,922</b>
-	-	2,871	-	4,922
-	-	-	1,852,945	-
-	-	-	<b>315,000</b>	<b>315,000</b>
-	-	-	315,000	315,000



**Quarterly Actuals**  
**Annual Budget**  
**Total Department**  
**Total Fund**  
 Generated: March 12, 2025 2:38M

Year to Date Total Actuals



Year to Date Actuals to Total Budget

