



Finance Committee Meeting Packet

December 5, 2024

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: January 16, 2024 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.



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

December 5th, 2024
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 no later than noon on Wednesday, December 4, 2024, 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 September 19, 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 October 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

September 19, 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; and Councilor Rick Booth, Waldport.

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

Staff: Executive Director Ryan Vogt; Finance Director Marit Nelson; Technology Services (TS) Director Jason Sele; Senior and Disability Services (SDS) Director Randi Moore, 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 September 19, 2024, at 1:31 pm via Teams Video and Audio Conferencing, and in-person attendees. Formal introductions were skipped.

Public Comment

No Public Comment.

Consent Calendar

Mayor Jones moved to approve the consent calendar items including the Meeting Minutes from July 18th, 2024. Commissioner Sprenger 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 for the entire fiscal year end 2024. Books were kept open for 60 days to collect all expenditures and finalize any reconciliations needed for the end of the fiscal year. OCWCOG posted \$71 million in revenues for the fiscal year. True revenues are around \$44 million with some adjustments expected as records are finalized in preparation for audit. Because accounts are currently in two software systems, the finance team will be conducting a detailed double check of the calculations. Personal Services costs for the fiscal year totaled just under \$22 million. Professional Services totaled just over \$15 Million. Total Expenditures, including capital expenditures, total just over \$50 Million. The current estimate for beginning fund balances for the current fiscal year 2025 is approximately \$20,977,000. October marks the beginning of NetSuite payroll module implementation. At the time of NetSuite implementation, pay is going to transition from monthly

to a semi-monthly payment schedule. Audit will begin October 21st, 2024.

Commissioner Sprenger asked if the agency has a back-up plan if an issue is encountered with the new software system to ensure staff receive timely pay.

Finance Director Nelson stated the licensing with the past software, Springbrook, will remain active for three months past the new software implementation to ensure staff are paid as a 90 day back up.

Commissioner Malone asked Finance Director Nelson to describe the advantages of the new financial software system.

Finance Director Nelson stated NetSuite is a fully integrated system, allowing detailed breakdowns of budgets and expenses because all the data is stored in one location.

Finance Director Nelson stated there are some fiscal year end accruals expected to come in and the department is monitoring cash flow.

Finance Director Nelson then shared the images of the new budget module and how the reports will appear visually reflecting the most updated data.

Other Business

No other business was discussed.

Adjournment

Chair Malone adjourned the OCWCOG Finance Committee meeting at 1:50pm.

Meeting minutes were taken by Angelykah Light.



Quarterly Actuals v Annual Budget

Total Department

Total Fund

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	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY25	FY24
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Actual
	Q1	Q2	Oct	Nov	Dec	Q3	Q4	YearTotal	YearTotal		Y-T-D(Sep)
Net Income/(Loss)	-636,736	252,945	-326,811	579,757	-	-	-	-383,790	14,449,308		-6,309,002
Total Revenues	10,902,664	5,203,452	4,003,551	1,199,901	-	-	-	16,106,115	79,619,438		6,201,288
Revenues	10,902,664	5,203,452	4,003,551	1,199,901	-	-	-	16,106,115	79,304,438		6,201,288
Total 42000 - Fees & Dues	2,215,453	856,431	645,589	210,843	-	-	-	3,071,884	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	498,705	287,862	210,843	-	-	-	1,249,400	2,635,000		778,312
42800 - Internal service charges revenue	1,081,596	357,727	357,727	-	-	-	-	1,439,323	4,219,451		1,015,507
Total 43000 - Intergovernmental	8,282,232	4,208,357	3,240,406	967,951	-	-	-	12,490,589	49,255,522		3,700,578
43000 - Intergovernmental	-	-	-	-	-	-	-	-	231,562		-
43100 - Contracts	2,843,591	2,053,017	1,044,774	1,008,243	-	-	-	4,896,608	13,186,466		156,971
43200 - FedDir	199,435	-59,777	-	-59,777	-	-	-	139,658	1,349,971		37,600
43300 - FedInd	4,630	-	-	-	-	-	-	4,630	115,838		-
43400 - State	4,954,394	2,174,975	2,180,256	-5,281	-	-	-	7,129,369	30,508,330		3,379,690
43500 - Local	280,182	40,142	15,376	24,766	-	-	-	320,324	3,863,355		126,317
44100 - Rents	25,102	24,568	19,334	5,234	-	-	-	49,670	110,417		8,758
Total 46000 - Interest & Misc & Donations	379,877	114,095	98,222	15,873	-	-	-	493,973	1,147,800		307,546
46100 - Interest Revenue	246,745	85,681	85,681	-	-	-	-	332,425	740,000		203,702
46110 - Lending Program Interest revenue	30,630	10,926	10,926	-	-	-	-	41,556	100,000		25,243
46200 - Donations	0	-	-	-	-	-	-	0	-		896
46210 - Donations Received: Money	61,558	17,113	1,240	15,873	-	-	-	78,670	170,500		21,531
46240 - Donations Received: Private Grants	-	-	-	-	-	-	-	-	90,300		-
46700 - Matching Contributions	25,573	395	395	-	-	-	-	25,968	45,000		10,789
46900 - Misc Revenue	15,373	-20	-20	0	-	-	-	15,353	2,000		45,149
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	-11,539,399	-4,950,506	-4,330,362	-620,144	-	-	-	-16,489,906	-65,170,130		-12,510,290
Expense	11,479,331	4,941,418	4,328,022	613,396	-	-	-	16,420,748	62,700,679		12,427,461
Personnel	5,801,006	2,067,128	2,067,128	-	-	-	-	7,868,134	28,674,333		4,762,490



Quarterly Actuals v Annual Budget

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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Actual
	Q1	Q2	Oct	Nov	Dec	Q3	Q4	YearTotal	YearTotal	Y-T-D(Sep)
51000 - Wages	3,451,208	1,336,708	1,336,708	-	-	-	-	4,787,916	17,625,528	2,726,436
52000 - Benefits	2,349,798	730,420	730,420	-	-	-	-	3,080,218	11,048,805	2,036,054
Supplies & Services	5,424,260	2,764,135	2,151,729	612,406	-	-	-	8,188,394	32,770,362	5,286,246
Total 61100 - Supplies	28,890	11,718	9,515	2,203	-	-	-	40,608	188,317	30,460
61100 - Supplies	26,313	9,943	8,360	1,584	-	-	-	36,256	156,523	28,038
61200 - Supplies: Volunteer recognition	2,542	1,729	1,110	619	-	-	-	4,271	31,794	2,422
61250 - Supplies: Food MOW	36	46	46	-	-	-	-	82	-	-
Total 61300 - Equipment (non-capitalized)	29,051	103,658	31,318	72,340	-	-	-	132,710	252,680	118,663
61300 - Equipment (non-capitalized)	29,051	103,658	31,318	72,340	-	-	-	132,710	252,680	118,663
61400 - Furniture	-	-	-	-	-	-	-	-	44,500	7,475
Total 62000 - Services	5,366,318	2,648,758	2,110,895	537,863	-	-	-	8,015,076	32,279,665	5,088,016
62000 - Services	-	-	-	-	-	-	-	-	5,000	-
62100 - Professional Services	3,901,063	2,091,331	1,607,689	483,643	-	-	-	5,992,394	21,097,715	3,749,749
62110 - Legal services	5,469	-	-	-	-	-	-	5,469	90,700	-
62120 - Marketing services	14,477	3,603	3,603	-	-	-	-	18,081	38,300	10,259
62130 - Insurance services	27,615	-	-	-	-	-	-	27,615	137,850	11,970
62140 - Banking services	3,045	1,159	1,028	131	-	-	-	4,204	16,600	3,956
62210 - Printing/copying	19,943	9,946	3,666	6,281	-	-	-	29,889	109,200	11,268
62220 - Postage	8,153	5,449	4,099	1,350	-	-	-	13,602	38,500	8,742
62300 - Software	12,363	33,298	15,555	17,743	-	-	-	45,661	351,401	22,480
62400 - Telephone/internet	17,148	13,447	8,333	5,114	-	-	-	30,595	126,663	13,133
62500 - Memberships/Dues	10,851	52,557	51,233	1,324	-	-	-	63,408	79,000	3,020
62600 - Travel and training	26,406	11,903	11,808	95	-	-	-	38,309	206,245	33,186
62610 - Trainers	5,986	325	325	-	-	-	-	6,311	67,700	1,700
62621 - Employee mileage	45,878	17,821	15,843	1,978	-	-	-	63,699	146,263	32,903
62622 - Company automobile	1,507	50	50	-	-	-	-	1,557	15,500	386
62623 - Other employee travel	456	5	5	-	-	-	-	461	-	132
62630 - Volunteer travel	13,484	5,276	4,983	293	-	-	-	18,760	34,000	9,919
62640 - Employee travel meals	956	861	800	60	-	-	-	1,817	2,000	70
62650 - Employee lodging	2,380	1,756	1,033	723	-	-	-	4,136	3,000	5,367
62700 - Facility and Utilities	32,118	17,662	10,561	7,101	-	-	-	49,780	74,000	24,082
62710 - Rent expense	222,018	73,366	71,121	2,245	-	-	-	295,384	925,873	230,157
62720 - Facility maintenance svcs	37,775	13,098	6,598	6,500	-	-	-	50,874	62,150	10,178



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	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adopted Budget	Actual
	Q1	Q2	Oct	Nov	Dec	Q3	Q4	YearTotal	YearTotal	Y-T-D(Sep)
62721 - Janitorial Service	1,343	233	233	-	-	-	-	1,576	71,100	19,146
62731 - Electricity	13,173	7,701	4,419	3,282	-	-	-	20,875	45,000	13,534
62732 - Water/sewer	-	-	-	-	-	-	-	-	-	407
62800 - Internal service charges expenditure	856,713	284,509	284,509	-	-	-	-	1,141,222	3,413,546	775,640
62150 - Grants to subrecipients	86,000	3,400	3,400	-	-	-	-	89,400	5,122,359	96,633
62900 - Miscellaneous Expenses	-	-	-	-	-	-	-	-	5,200	41,632
Total 64000 - Client Assistance	182,532	83,860	82,870	990	-	-	-	266,392	849,984	193,841
64000 - Client Assistance	-	-	-	-	-	-	-	-	2,000	-
64200 - Client Assist: Lending programs	-	0	0	-	-	-	-	0	-	165,664
64400 - Client Assist: Support services	98,356	29,510	28,520	990	-	-	-	127,866	306,000	11,641
64300 - Client Assist: Program wages	84,175	54,350	54,350	-	-	-	-	138,526	541,984	16,536
67000 - Resource Reserves	-	12,008	12,008	-	-	-	-	12,008	-	10,517
70000 - Capital	71,533	14,287	14,287	-	-	-	-	85,820	406,000	2,174,368
Other Expense	60,069	9,089	2,340	6,748	-	-	-	69,157	2,469,451	82,829
71000 - Equipment	31,225	-	-	-	-	-	-	31,225	60,000	74,476
74000 - Capital Improvements	-	-	-	-	-	-	-	-	50,000	-
77000 - Software (multi-year)	25,973	9,089	2,340	6,748	-	-	-	35,062	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	-



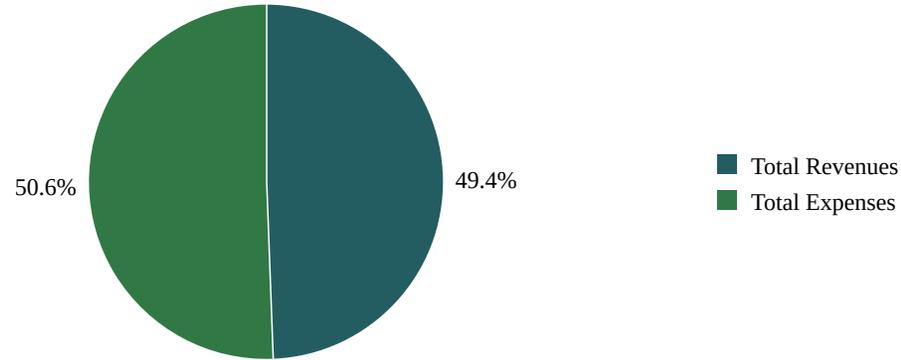
Quarterly Actuals v Annual Budget

Total Department

Total Fund

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Year to Date Total Actuals



Year to Date Actuals to Total Budget

