



Budget Committee Meeting Packet

March 16, 2023
1:00 pm - 1:30 pm

Attend In Person at Two Locations:

Cascades West Albany Center, 1400 Queen Avenue SE, Albany, OR 97322

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

Or Attend Virtually:

[Click to Join Teams Meeting](#)

**Next Budget Committee Meeting:
April 20, 2023 at 1:00 pm**

The meeting locations are wheelchair accessible. If you need special assistance, 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 GOVERNMENTS
BUDGET COMMITTEE AGENDA
March 16, 2023
1:00 pm – 1:30 pm**

Cascades West Albany Center
1400 Queen Avenue SE
Albany, OR 97322
Cascade West Toledo Center
203 N Main Street
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 Meg Walker at 541.967.8630 or mwalker@ocwcog.org, no later than noon on Wednesday, March 15, 2023, to confirm your attendance.

1. **Welcome and Introductions** (*Chair, Commissioner Pat Malone*)
(1:00 – 1:05 pm)

2. **Public Comment** (*Chair, Commissioner Pat Malone*)
(1:05 – 1:10 pm)

Floor will be open to the public for comment.

3. **Consent Calendar** (*Chair, Commissioner Pat Malone*)
(1:10 – 1:15 pm)

Review of the January 19, 2023 Budget Committee minutes. ([Page 3](#))

ACTION: Motion to approve Consent Calendar items.

4. **Discuss FY 2023-24 Budgeting Process** (*Finance Director Marit Nelson*)
(1:15 pm – 1:20 pm)

FYE 2023 Forecast Snapshot ([Page 5](#))
FY 2024 Budget Build Memo ([Page 6](#))

5. **Director Budget Priorities FY 2023-24** (*Finance Director Marit Nelson*)
(1:20 pm – 1:25 pm)

Randi Moore, SDS Director
Jason Sele, Tech Services Director
Ryan Schulze, HR Manager
Ryan Vogt, Acting CED Director, Executive Director

6. **Other Business** (*Chair, Commissioner Pat Malone*)
(1:25 – 1:30 pm)

7. **Adjournment** (*Chair, Commissioner Pat Malone*)
(1:30 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS
BUDGET COMMITTEE MINUTES
January 19, 2023
Via Zoom Video and Audio Conferencing**

Attendees: **CHAIR:** Commissioner Pat Malone, Benton County, CWACTION; Commissioner Claire Hall, Lincoln County; Commissioner Sherrie Sprenger, Linn County; Mayor Alex Johnson II, Albany; and Mayor Chas Jones, Philomath.

Absent: Mayor Dean Sawyer, Newport; Jesse Oakley, TBAC; Jan Molnar-Fitzgerald, DSAC; and Mitzi Naucler, SSAC.

Staff: Executive Director Ryan Vogt; Finance Director Marit Nelson; Senior Disabilities and Community Services (SDCS) Director Randi Moore; Technology Services (TS) Director Jason Sele; Accounting Supervisor Brett Tieszen; Executive Assistant Leah Snodgrass; and HR Assistant Leigh Matthews Bock.

Public: None.

1. Welcome and Introductions

The Oregon Cascades West Council of Governments' (OCWCOG) Budget Committee Meeting was called to order by Commissioner Hall acting as Chair on January 19, 2023, at 1:05 pm via Teams Video and Audio Conferencing, and in-person attendees. Meeting attendees took turns introducing themselves.

2. Public Comment

No comment.

3. Consent Calendar

Mayor Jones moved to approve the consent calendar including the meeting minutes from the May 19, 2022, Budget Committee Meeting. Mayor Johnson seconded the motion. With no objections, the minutes were voted upon and approved.

Treasurer Malone joined the meeting at approximately 1:09 pm.

4. Present and Discuss FY2022-23 Supplemental Budget

Finance Director Nelson summarized her memo regarding the Fiscal Year 2022-2023 Supplemental Budget starting on page five (5) of the Budget Committee meeting packet, which summarizes the changes to the original budget, creating the Supplemental Budget.

Finance Director Nelson brought the Committee's attention to page seven (7) and page eight (8) of the packet which is the proposed Resolution for Adoption of Supplemental Budget for Fiscal Year 2022-2023 and the Consolidated Supplemental Budget worksheets that support the

changes. Finance Director Nelson briefly explained how to follow and understand the Consolidated Supplemental Budget worksheets. After Finance Director Nelson was done presenting, there were no questions or comments from the Budget Committee.

Mayor Johnson moved to approve the proposed Supplemental Budget and to send it to the Full Board of Directors for review and adoption. Mayor Jones seconded the motion. With no objections, the proposed Supplemental Budget was voted upon and approved to go to the Full Board of Directors.

5. Other Business

No other business was discussed.

6. Adjournment

Commissioner Hall adjourned the meeting at 1:16 pm.

Meeting minutes taken by Leah Snodgrass.



Description	Total Budget	July - Feb Actuals	66.7%		FYE Forecast	% Of Budget	Surplus/Deficit
			% Of Budget				
FEDERAL SOURCES	\$ 17,904,799	\$ 12,145,118	67.83%		\$ 18,236,427	101.85%	\$ 331,628
STATE SOURCES	\$ 2,792,567	\$ 966,722	34.62%		\$ 1,899,447	68.02%	\$ (893,120)
LOCAL SOURCES	\$ 1,534,738	\$ 1,144,082	74.55%		\$ 1,546,413	100.76%	\$ 11,675
PROGRAM INCOME	\$ 18,077,286	\$ 9,286,104	51.37%		\$ 15,764,732	87.21%	\$ (2,312,554)
Grand Total Revenue w/o Beg Balance	\$ 40,309,390	\$ 23,542,026	58.40%		37,447,019	92.90%	(2,862,371)

Description	Total Budget	July - Feb Actuals	% Of Budget	FYE Forecast	Surplus/Deficit
PERSONNEL	\$ 21,214,358	\$ 12,039,352	56.75%	\$ 18,059,028	85.13% \$ 3,155,330
MATERIALS AND SUPPLIES	\$ 20,724,105	\$ 12,184,990	58.80%	\$ 18,637,912	89.93% \$ 2,086,193
TRANSFERS	\$ 314,398	\$ -	0.00%	\$ 314,398	100.00% \$ -
CAPITAL OUTLAY	\$ 1,017,120	\$ 529,291	52.04%	\$ 859,291	84.48% \$ 157,829
DEBT SERVICES	\$ -	\$ -	0.00%	\$ -	0.00% \$ -
Grand Total Expenses w/o Contingency	\$ 43,269,981	\$ 24,753,633	57.21%	37,870,629	87.52% 5,399,352



MEMORANDUM

DATE: March 16, 2023
TO: OCWCOG Budget Committee
FROM: Marit Nelson, Finance Director
RE: **FY 2024 Budget Build**

In fiscal year 2021, the OCWCOG Finance Department and Budget Committee agreed that scheduling additional budget workshop sessions would be important to further the understanding and transparency of the processes used to build the annual budget. To that end, we scheduled Budget Committee meetings last year in March, April and May to discuss those processes and accept feedback from our members.

As a part of our continued effort to maintain open communication and transparency, the following is a synopsis of the steps we have already begun to take this fiscal year and will continue for the next few months until the proposed budget is completed for your review.

Financial statements are prepared each month and reviewed with department directors. Projections of revenue and expenses to the end of the fiscal year are also calculated and discussed. Things such as project timelines and funding availability factor into decision making throughout the fiscal year.

In January we begin to consider calculations for dues, potential carryover of revenue and project expenditures. This is followed by verification of current staffing, salary and benefit levels, and future personnel planning. Simultaneously, we review current leases and local economic trends to calculate internal service charges which lead to formulating total indirect costs. These values are incorporated into the overall budget for each program.

It is at this point full department budgets begin to take shape and we can finalize the document for Budget Committee consideration in May.

Factors being considered as a part of the FY 2024 budget build include:

- Dues calculation may vary from prior years as the Board will determine at the meeting later today. Current methodology results in 9.5% increase.
- COLA projection is assumed at 2.5% until contract negotiations are completed.
- Health insurance increase is assumed at the max 4% per OEGB.
- PERS rates are based on current projections from the State of Oregon. OCWCOG Tier1/T2 rate is 27.34%, OPSRP 22.14%, Employer Pick-up is 6% (Nine employees currently qualify for T1/T2)
- 198.85 FTE are currently proposed for FY 2024. As of February, OCWCOG employs 190.34 FTE. 4.5 FTE are vacant, 4 additional FTE in various departments are being considered for inclusion.

FY 2022-23 and FY 2023-24 Comparators:

FY 2022-23 Adopted Budget Total Revenue:		\$59,594,832
FY 2023-24 (Draft) Projected Revenue:		Not yet calculated
FY 2022-23 Adopted Budget Total Personnel:		\$21,188,032
Salaries		\$12,183,248
Benefits		\$ 9,004,784
Total FTE Budgeted:	201	
FY 2023-24 Projected Personnel Total:		\$21,826,458
Salaries		\$13,442,368
Benefits		\$ 8,384,090
Current Proposed FTE:	199	

We understand that there are other inflationary factors we must consider while drafting the FY 2023-24 budget. Costs associated with materials and services continue to fluctuate. Additionally, the normal cost increase factors for capital outlay projects will be assessed to reflect product availability and contractor scheduling.

Each Department Director will take a few minutes at today’s meeting to discuss the factors they are taking into considering for the next fiscal year. These plans will be the starting point for our annual agency budget and coupled with the goals and objectives outlined in the strategic plan, provide the structure for the first draft.