



# Finance Committee Meeting Packet

January 20, 2022  
1:00 9m - 2:00 pm

Zoom Video Conference  
[\*Click Here to Join\*](#)

**Next Finance Committee Meeting:  
March 17, 2022 at 1:00 pm**

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



**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE AGENDA**

**January 20, 2022**

**1:00 – 2:00 pm**

Zoom Video Conference

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Meeting ID: 899 8718 6210

Passcode: 358230

***An Executive Session may be called as deemed necessary by the Chair, pursuant to ORS 192.660.***

**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)

- a) Review of the July 15, 2021 Finance Committee minutes. ([Page 3](#))
- b) Review of the December 9, 2021 Finance Committee minutes. ([Page 5](#))

**ACTION: Motion to approve Consent Calendar items.**

**4. Financial Reports** (Finance Director Marit Nelson)  
(1:15 – 1:30 pm)

Financial Update Memo from Finance Director. ([Page 8](#))

The Finance Director will review the Financial Reports and respond to questions. ([Page 10](#))

**ACTION: Information only, no action needed.**

**5. FY2022 – 2023 Membership Dues** (Executive Director Ryan Vogt)  
(1:30 – 1:40 pm)

Membership Dues Memo and Schedule. ([Page 15](#))

The Executive Director will be available for questions.

**ACTION: Motion to present to Board of Directors for adoption.**

**6. Other Business**  
(1:40 – 1:45 pm)

**7. Adjournment**  
(1:45 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE MINUTES  
July 15, 2021  
Via Zoom**

**Attendees:** Commissioner Claire Hall, Lincoln County; **CHAIR:** Commissioner Pat Malone, Benton County; Mayor Jim Lepin, Millersburg; Mayor Dean Sawyer, Newport; Councilor Alan Rowe, Adair Village

**Absent:** Commissioner Roger Nygquist, CWACTION Chair; Commissioner Sherrie Sprenger, Linn County; Britny Chandler, TBAC Chair; Jan Molnar-Fitzgerald, DSAC Chair; Saleem Noorani, SSAC Chair

**Staff:** Executive Director, Ryan Vogt; Finance Director, Sue Forty; Community and Economic Development Director, Jenny Glass; Senior, Disability, and Community Services Director, Randi Moore; Human Resources Manager, Ryan Schulze; Executive Assistant, Kathleen Codinha

**Public:**

1. **Welcome**

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Chair, Commissioner Pat Malone on July 15, 2021 at 1:02 pm via Zoom Video and Audio Conferencing.

2. **Public Comment**

No public comment.

3. **Minutes of Previous Meetings**

Chair Malone entertained a motion to approve the previous Meeting Minutes of the Finance Committee dated May 20, 2021. Mayor Jim Lepin motioned to approve and Councilor Alan Rowe seconded the motion. With no further discussion, a vote was taken and passed unanimously.

4. **Financial Reports**

Finance Director, Sue Forty gave highlights from the Financial Report, period ending May 31, 2021. Revenue from grants are up, over budgeted amount. Donations are up due to an outpouring of support and are very close the budgeted projection. Expenses are down since the beginning of COVID.

On the actual Financial Report, notes were made on certain line items in an attempt to answer any questions the committee might have. Many of the deviations explained in the line items are due to COVID, such as being short staffed and having hard-to-fill vacancies.

Mayor Jim Lepin asked about open positions because he knew the Tech Services Director position is vacant and wanted to know if there were other high profile positions that were open. Director Forty named some openings, and Mayor Lepin said the reason he inquired was to ascertain if the COG is in a position to take on more work. In the following Board of Directors

meeting, a topic on the agenda is to determine if the COG will lead a Bias Response Incident System. Executive Director, Ryan Vogt said COG is not currently staffed to take on that additional body of work, but they are prepared to supervise that role if they are asked to do so.

Commissioner Malone Pat stated he is in favor of virtual meetings to reduce travel, which will also cut back on some financial aspects, and climate considerations.

Mayor Lepin asked if there is a recognition process for those that donate to Meals on Wheels (MOW). Finance Director Forty said a letter is mailed. Mayor Lepin suggested adding a section to our Newsletter to recognize donations and encourage people to continue to do so.

**5. Other Business**

There was no other business.

**6. Adjournment**

Meeting Adjourned at 1:18pm

*Meeting minutes taken by Kathleen Codinha.*

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE MINUTES  
December 9, 2021  
Via Zoom**

**Attendees:** Commissioner Claire Hall, Lincoln County; **CHAIR:** Commissioner Pat Malone, Benton County; Mayor Jim Lepin, Millersburg; Councilor Alan Rowe, Adair Village

**Absent:** Mayor Dean Sawyer, Newport; Commissioner Roger Nyquist, CWACTION Chair; Commissioner Sherrie Sprenger, Linn County; Britny Chandler, TBAC Chair; Jan Molnar-Fitzgerald, DSAC Chair; Mitzi Naucner, SSAC Chair

**Staff:** Executive Director, Ryan Vogt; Finance Director Marit Nelson; Communications Specialist, Kayla Griffin; Executive Assistant, Leah Snodgrass

**Public:** Jan Napack; Mayor Chas Jones, City of Philomath

1. **Welcome**

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee Meeting was called to order by Chair Malone on December 9, 2021 at 1:03 pm via Zoom Video and Audio Conferencing.

2. **Public Comment**

No public comment.

3. **Minutes of Previous Meetings**

Chair Malone entertained a motion to approve the previous Meeting Minutes of the Finance Committee dated September 16, 2021. Councilor Rowe motioned to approve and Commissioner Hall seconded the motion. With no further discussion, a vote was taken and passed unanimously.

4. **Financial Reports**

Finance Director Nelson reported there is a balanced budget in regards to the net gain or loss for the year. The net gain/loss is inaccurate at this time, because the beginning balance numbers have not been entered yet, because the audit is still in process. Tuesday the third soft close was completed, so the process is almost done.

Member dues are billed once a year, and some are still outstanding. The report submitted to the committee is through the end of October, and there was additional payments received in November totaling \$13,300, making the outstanding balances approximately \$38,000.

The contract revenue listed is high due to two large contracts received. These contracts are front loaded, so the expenses will offset and even out throughout the rest of the fiscal year.

Some of our grant revenue is down slightly, and we're always looking for new grant opportunities.

Finance Director Nelson reported donations are low. Programs within OCWCOG are working with the Communications Specialist Griffin, to help boost agency presence to attract more donations. The state and federal revenue contract percentages are low, due to the timing of expenditures being paid, then request for reimbursements follow. Conversely, those also correlate with lower expenses on the grant side, thus, lower revenues coming in to offset those items.

Regarding personnel, materials, and services, the expenses are down slightly. Critical vacant positions are being filled as soon as possible. All vacant positions are reviewed to ensure funding is utilized in the most equitable way. As of October 31, 2021, there were seven vacant positions with active recruitment.

Our contract expense is on track, and the indirect expenses are on budget. Those are reflected to all of the program areas, and based on the number of staff that are employed in each program. Those funds are used to help with General Administration, Human Resources, Finance, and Tech Services. Right now the maintenance and repair line is low. There are some projects wrapping up, and it is expect to level out through the second half of the year.

Supply costs are also down, and continue to be monitored, because many staff are still in a telework situation due to Covid. It is anticipated the supply budget will stay on track. Telephone is on budget, and the Training and Travel expenses remain low. There has not been a decrease in mileage reimbursement, but as staff start to come back into the office and interact with consumers in the field, that will increase.

Mayor Lepin stated when he reviews the finance documents, he monitors the Membership Dues, because that area has struggled with timely collection in the past. Mayor Lepin asked if there was a tracking system for the dues, to see if there are members who consistently don't pay or pay late, or expose other issues behind dues not getting paid?

Finance Director Nelson said she was not aware of any specific trends that have been identified over the years. The report was ran again on December 1, 2021 and have identified the agencies with balances. The contracts division will be following up with those that still have an outstanding balance.

Executive Director Vogt indicated for a variety of reasons, it is pretty common that members do not pay their dues right away. To Executive Director Vogt's knowledge, he has not heard of any agency failing to pay last year's dues. Luckily there is a margin to leverage those funds while the dues trickle in.

Chair Malone asked if it was possible to get rid of the pennies in the summary as documented on page five (5) of the report. Mayor Lepin agreed with Chair Malone's request.

**5. Other Business**

Chair Malone welcomed Finance Director Marit Nelson, Communications Officer Kayla Griffin, and Executive Assistant Leah Snodgrass again. Chair Malone expressed his appreciation of service to the Oregon Cascade West Council of Governments to outgoing member, Councilor Alan Rowe.

**6. Adjournment**

Meeting Adjourned at 1:32pm

*Meeting minutes taken by Leah Snodgrass*



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**M E M O R A N D U M**

**DATE:** January 20, 2022  
**TO:** OCWCOG Finance Committee  
**FROM:** Marit Nelson, Finance Director  
**RE:** **OCWCOG Financial Update**

Please accept the following snapshot, and Consolidated Revenue and Expense Statement, for period ending November 30, 2021 with notes to pertinent items. We strive to make the following financial information consistent, accessible, and transparent.

**Snapshot by Major Line Item**

	<b>FY2022 Budget</b>	<b>NOV YTD</b>	<b>Percentage YTD</b>	<b>Prior Year YTD</b>
Dues	330,506.00	295,657.99	89.46%	66.59%
Contracts	3,689,616.00	2,410,822.06	65.34%	28.65%
Grants	227,220.00	63,952.95	28.15%	18.67%
Donations	250,500.00	46,091.37	18.40%	27.37%
State Revenue	2,090,207.00	566,992.08	27.13%	27.48%
Federal Revenue	15,892,871.00	7,660,864.60	48.20%	33.80%
Coordinated Care	8,945,721.00	4,061,689.09	45.40%	36.63%
<b>Total Income (all line items)</b>	<b>51,429,708.00</b>	<b>16,731,982.88</b>	<b>32.53%</b>	<b>25.86%</b>
<b>Total Payroll Expense</b>	<b>19,851,638.00</b>	<b>6,637,975.99</b>	<b>33.44%</b>	<b>35.24%</b>
Contract Expense	12,323,439.00	4,105,811.64	33.32%	32.81%
Indirect Expense	2,572,175.00	1,071,714.15	41.67%	43.65%
Maintenance & Repair	103,000.00	24,683.30	23.96%	58.00%
Supplies	85,050.00	26,031.60	30.61%	32.82%
Telephone	131,820.00	48,985.91	37.16%	35.18%
Travel / Training	293,252.00	55,381.00	18.89%	7.63%
<b>Total Expense (all line items)</b>	<b>51,429,708.00</b>	<b>12,899,786.50</b>	<b>25.08%</b>	<b>27.01%</b>
<b>Net Gain / (Loss)</b>		<b>3,832,196.38</b>		

## **Fiscal Year (FY) FY2021-2022 Financial Narrative (Revenue)**

- a. Net/Gain (Loss): The current value for Net Gain/(Loss) is not accurate. Beginning Balance numbers will be recorded when the annual audit is completed. We expect that to take place in the coming weeks. They have been manually estimated and shared with program directors for future planning.
- b. Member dues are billed out at the beginning of the fiscal year. Reminder statements were emailed to all outstanding members just after the new year.
- c. Contract revenue is high due to two (2) large contracts from Oregon Department of Transportation (ODOT) for both Corvallis Area Metropolitan Planning Organization (CAMPO) and Albany Area Metropolitan Planning Organization (AAMPO). These are front loaded contracts so revenue appears high but will even out over the coming months.
- d. Grant revenue is down slightly. Staff are always researching additional grant opportunities and applying as they come available. Our SDS program has recently been working on requests.
- e. Donations revenue is low but a new campaign went out before the end of December. We are seeing additional funds coming in which will be reflected on future financials.
- f. State revenue contract percentages are low due to the programs being reimbursement based and are billed in the month after the expense is incurred. But the trend is similar to prior year so there are no red flags currently.
- g. Federal revenue contract percentages are back on track and trending on target for this period. Billings were retroactively caught up in October/November.

## **FY2021-2022 Financial Narrative (Personnel and Material & Supplies)**

- a. Personnel Expense is down slightly from trend but similar to prior year. All critical vacant positions are filled as soon as possible. A mass hiring event is scheduled for later this month.
- b. Contract expense is down slightly but similar to prior year YTD so no red flags currently.
- c. Indirect expenses are on budget. Indirect rates are charged to all program areas based on the number of staff employed in each program, and are used to fund General Administration, Human Resources, Finance, and Technology Services.
- d. Maintenance and Repair expense is low. This will change as we finish up some projects and other weather-related repairs make their way into our financials through the winter months.
- e. Supply costs remain low and we continue to monitor. Many staff are still in a telework situation due to COVID. We anticipate it will continue in this manner for the coming months.
- f. Telephone is on budget.
- g. Training and Travel continues to be low. Teleworking has significantly reduced mileage reimbursements. We will see this start to rise once staff are meeting in person with consumers again.

If you need additional information or clarification, please contact Finance Director Nelson.

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# Consolidate Revenue and Expense Statement

## Finance Committee Financial Report

For Period Ended November 30, 2021

Revenues year-to-date under budget

Revenues year-to-date over budget

Percent of budget to date 41.67%

Acct No	Description	Budget	YTD Bal		
000710	Beg Bal-Restricted for Grants	\$ 1,713.00	\$ -	0.00%	These will be entered once the annual audit is complete.
000725	Beg Bal-Restrict for Contracts	\$ 3,648,471.00	\$ -	0.00%	These will be entered once the annual audit is complete.
000735	Beg Bal-Restricted Reconcile	\$ 1,326,704.00	\$ -	0.00%	These will be entered once the annual audit is complete.
000740	Beg Bal-Restricted for Other	\$ 3,979,342.00	\$ -	0.00%	These will be entered once the annual audit is complete.
000745	Beg Bal-Restrict Reserve	\$ 2,567,700.00	\$ -	0.00%	These will be entered once the annual audit is complete.
000750	Beg Bal-Unrestricted	\$ 4,377,114.00	\$ -	0.00%	These will be entered once the annual audit is complete.
000801	Dues	\$ 330,506.00	\$ 295,657.99	89.46%	Reminders sent to those with outstanding balances due.
000802	Fees For Service	\$ 137,000.00	\$ 41,044.58	29.96%	
000803	Internal Transfer	\$ 2,577,114.00	\$ 1,072,179.60	41.60%	
000804	Miscellaneous Revenue	\$ -	\$ 1,558.72	0.00%	
000805	Contract Revenue	\$ 3,689,616.00	\$ 2,410,822.06	65.34%	Two (2) large front loaded contracts.
000806	Grant Revenue	\$ 227,220.00	\$ 63,952.95	28.15%	
000807	Donations	\$ 250,500.00	\$ 46,091.37	18.40%	Donation cards sent out before the end of the calendar year. Receipts are coming in and will be reflected at next meeting.
000808	Interest Revenue	\$ 276,756.00	\$ 82,689.87	29.88%	Low prime interest rate and LGIP
000809	Transfers In	\$ 10,000.00	\$ -	0.00%	
000819	Special Event Revenue	\$ 20,000.00	\$ -	0.00%	
000820	Program Meals Revenue	\$ 160,000.00	\$ 74,327.82	46.45%	
000822	Loan Packaging Fees	\$ 4,000.00	\$ 510.00	12.75%	This is based on loan closing fee. This will vary throughout the year.
000823	Program Income	\$ 711,153.00	\$ 296,442.15	41.68%	
000824	Match	\$ 48,000.00	\$ 10,205.00	21.26%	This revenue comes in at various times.
000826	Borrowers Fees	\$ 3,000.00	\$ 2,542.86	84.76%	Based off current usage and monitoring with lending program staff.
000828	Service Fees	\$ 5,000.00	\$ 2,536.88	50.74%	Based off current usage and monitoring with lending program staff.
000829	Program Administration	\$ 150,000.00	\$ 41,875.26	27.92%	Removed an A/R for over bill in the previous year creating a low trend.
000840	Veterans	\$ 113,684.00	\$ 28,622.25	25.18%	Billing for quarter not yet received.
000841	Oregon Project Independence	\$ 990,000.00	\$ 350,822.92	35.44%	
000843	ODOT	\$ 986,523.00	\$ 187,546.91	19.01%	Billing is reimbursement based, one month behind.
000846	Coordinated Care	\$ 8,945,721.00	\$ 4,061,689.09	45.40%	
000860	Economic Development Admin	\$ 265,500.00	\$ 67,500.00	25.42%	Project time is ramping up and getting on track
000862	Older Americans Act	\$ 1,300,000.00	\$ 362,287.00	27.87%	Billing is reimbursement based, one month behind.

000863	Title XIX	\$ 13,174,371.00	\$ 6,700,008.26	50.86%	
000864	Federal Senior Meals	\$ 800,000.00	\$ 224,430.95	28.05%	Billing is reimbursement based, one month behind.
000865	USDA	\$ 95,000.00	\$ 34,318.00	36.12%	
000867	Federal Match	\$ 50,000.00	\$ 270,457.39	540.91%	Includes \$269,000 for prior year June 2021. Adjustment will take place as a part of December close and reflected at next review.
000868	Environmental Protection Agenc	\$ 200,000.00	\$ -	0.00%	Project time is ramping up and getting on track
000869	Siletz Revenue	\$ 8,000.00	\$ 1,863.00	23.29%	Meal Site has COVID restricted
	<b>REVENUE</b>	<b>\$ 51,429,708.00</b>	<b>\$ 16,731,982.88</b>	<b>32.53%</b>	
					<b>Expenses year-to-date over budget</b>
000410	Leave Benefits	\$ 686,141.00	\$ 249,683.48	36.39%	
000420	Fringe Benefits	\$ 1,086,863.00	\$ 344,699.01	31.72%	
000421	Insurance Benefits	\$ 3,401,337.00	\$ 1,114,197.98	32.76%	
000425	PERS Benefits	\$ 3,074,469.00	\$ 1,051,295.06	34.19%	
000430	PERS Reserve	\$ 227,339.00	\$ 37,564.45	16.52%	
0001ED	Executive Director	\$ 155,070.00	\$ 63,418.00	40.90%	
0004PD	Program Director	\$ 479,993.00	\$ 146,381.67	30.50%	
0010PM	Program Manager	\$ 268,586.00	\$ 36,464.93	13.58%	One vacant position
0013PS	Program Supervisor	\$ 819,433.00	\$ 319,154.75	38.95%	
0019PM	Personnel Manager	\$ 105,817.00	\$ 42,801.00	40.45%	
0022SA	Senior Accountant	\$ 62,393.00	\$ -	0.00%	Position is currently vacant.
0046CM	Case Manager	\$ 2,686,844.00	\$ 915,307.64	34.07%	
0053CC	Contracts Coordinator	\$ 87,918.00	\$ 44,351.18	50.45%	
0055CS	Clerical Supervisor	\$ 128,672.00	\$ 73,463.28	57.09%	
0058AP	Assistant Planner	\$ 110,656.00	\$ 70,734.14	63.92%	
005PIO	Public Information Officer	\$ 111,063.00	\$ 9,748.13	8.78%	Started in November.
0060AS	Accounting Specialist	\$ 58,391.00	\$ 20,133.25	34.48%	
0064ES	Eligibility Specialist	\$ 1,349,473.00	\$ 458,024.76	33.94%	
0064MM	Money Management Coord	\$ 50,478.00	\$ 16,558.24	32.80%	Adjustments will be reflected in supplemental budget
0067EA	Executive Assistant	\$ 81,369.00	\$ 23,833.93	29.29%	
0070AC	Accounting Clerk II	\$ 52,510.00	\$ 22,380.72	42.62%	
0076AA	Administrative Assistant	\$ 397,005.00	\$ 119,120.03	30.00%	
0076BO	Business Officer	\$ 62,916.00	\$ 24,630.93	39.15%	
0085CS	Clerical Specialist	\$ 349,811.00	\$ 106,229.06	30.37%	
0085SA	Senior System Admin	\$ 76,570.00	\$ -	0.00%	Adjustments will be reflected in supplemental budget
0085WS	Workstation Support Specialist	\$ 107,562.00	\$ 36,283.66	33.73%	
013SLO	Senior Loan Officer	\$ 84,007.00	\$ 30,183.41	35.93%	
013TSM	Transportation Manager	\$ 81,655.00	\$ 28,797.60	35.27%	

025NSS	Network Support Specialist	\$ 65,454.00	\$ 26,426.49	40.37%	
031CDP	CED Planner	\$ 376,527.00	\$ 71,186.46	18.91%	Adjustments will be reflected in supplemental budget
034APS	Adult Protective Services Spec	\$ 770,755.00	\$ 321,022.87	41.65%	
037DTC	Diversion & Transition Coord	\$ 201,122.00	\$ 75,853.34	37.72%	
037LCM	Lead Case Manager	\$ 227,501.00	\$ 78,147.00	34.35%	
045ISS	Information Support Specialist	\$ -	\$ 40,115.57	0.00%	Adjustments will be reflected in supplemental budget
052ALO	Assistant Loan Officer	\$ 50,079.00	\$ 17,484.19	34.91%	
055SMS	Senior Meals Supervisor	\$ 48,165.00	\$ 20,509.00	42.58%	
055VSO	Veterans Service Officer	\$ 44,634.00	\$ 21,685.44	48.59%	
060FMC	Facility Maint. Coordinator	\$ 52,425.00	\$ 20,300.80	38.72%	
061LES	Lead Eligibility Specialist	\$ 57,080.00	\$ 22,107.83	38.73%	
064ADR	ADRC Specialist	\$ 243,569.00	\$ 65,440.04	26.87%	
064ALW	Asst. AFH Licensing Worker	\$ 119,481.00	\$ 46,326.17	38.77%	
067CEA	Confidential Executive Assist	\$ 46,320.00	\$ 15,752.63	34.01%	
073MRW	Medical Resource Worker	\$ 42,358.00	\$ 16,574.66	39.13%	
075LTB	Lead Trans Brokerage Spec.	\$ 48,994.00	\$ 18,302.88	37.36%	
075TBS	Transportation Brokerage Spec.	\$ 359,544.00	\$ 110,079.14	30.62%	
076IHA	In Home Assistant	\$ 430,497.00	\$ 121,922.99	28.32%	
082SMC	Senior Meals Coordinator	\$ 40,885.00	\$ 15,904.70	38.90%	
090RSM	Relief Site Manager	\$ 25,000.00	\$ 10,590.20	42.36%	
099EXH	Extra Hire	\$ 162,405.00	\$ 20,957.41	12.90%	
88MSM3	Meal Site Manager 3	\$ 194,502.00	\$ 75,845.89	38.99%	
	<b>PERSONNEL</b>	<b>\$ 19,851,638.00</b>	<b>\$ 6,637,975.99</b>	<b>33.44%</b>	
000504	Advertising	\$ 20,590.00	\$ 10,364.62	50.34%	Large amount of vacant positions we are advertising for.
000506	Auto Expense	\$ 17,000.00	\$ 1,667.92	9.81%	
000510	Bank Charges	\$ 15,175.00	\$ 4,895.56	32.26%	
000513	Board/Comm/Meeting Expense	\$ 32,250.00	\$ 746.88	2.32%	
000516	Computer Maintenance	\$ 179,530.00	\$ 58,154.77	32.39%	
000521	Contract Administration	\$ 1,500.00	\$ 477.40	31.83%	
000522	Contract Expense	\$ 12,323,439.00	\$ 4,105,811.64	33.32%	
000523	Admin Contract Expense	\$ 500,000.00	\$ 187,348.92	37.47%	
000525	Copying	\$ 62,500.00	\$ 12,553.48	20.09%	
000531	Dues and Memberships	\$ 31,615.00	\$ 8,703.34	27.53%	
000532	Equipment Expense	\$ 1,000.00	\$ -	0.00%	
000533	Finance Indirect	\$ 568,185.00	\$ 236,743.25	41.67%	
000534	Indirect Expense	\$ 1,198,046.00	\$ 499,185.55	41.67%	

000535	Furniture & Fixtures	\$	111,578.00	\$	7,174.23	6.43%	
000537	Insurance	\$	76,763.00	\$	72,579.20	94.55%	Annual Insurance payment
000540	Interest Expense	\$	16,000.00	\$	6,936.92	43.36%	
000541	Loan Legal Expense	\$	50.00	\$	-	0.00%	
000542	Legal Services	\$	38,500.00	\$	4,137.00	10.75%	
000543	Licenses and Fees	\$	161,630.00	\$	79,558.57	49.22%	
000546	Loan Fees	\$	3,100.00	\$	4,766.82	153.77%	Business Lending is processing more loans than budgeted.
000549	Maintenance and Repair	\$	103,000.00	\$	24,683.30	23.96%	
000550	Marketing Expense	\$	4,150.00	\$	2,808.65	67.68%	Various programs doing marketing and outreach
000551	Taxes	\$	2,500.00	\$	-	0.00%	
000553	Loan Admin Exp	\$	150,000.00	\$	37,817.88	25.21%	
000555	Postage	\$	47,520.00	\$	13,629.70	28.68%	
000558	Printing	\$	15,050.00	\$	2,960.00	19.67%	
000561	Rent	\$	735,039.00	\$	303,986.71	41.36%	
000564	Resource Reserve	\$	30,000.00	\$	409.02	1.36%	
000567	Supplies	\$	85,050.00	\$	26,031.60	30.61%	
000568	Stipend	\$	147,072.00	\$	44,205.04	30.06%	
000570	Technology Indirect	\$	805,944.00	\$	335,785.35	41.66%	
000573	Telephone	\$	131,820.00	\$	48,985.91	37.16%	
000575	Special Event Expense	\$	20,000.00	\$	-	0.00%	
000576	Training	\$	109,902.00	\$	17,360.94	15.80%	
000577	Volunteer Recognition	\$	20,500.00	\$	6,978.78	34.04%	
000578	Meal Delivery Travel	\$	68,000.00	\$	14,018.06	20.61%	
000579	Travel	\$	115,350.00	\$	24,002.00	20.81%	
000580	Transfers Out	\$	35,000.00	\$	-	0.00%	
000582	Utilities	\$	65,000.00	\$	20,312.33	31.25%	
000583	Operating Contingency	\$	8,141,672.00	\$	-	0.00%	
000584	Janitorial	\$	90,600.00	\$	34,740.00	38.34%	
000585	Unappropriated EFB for future	\$	4,852,567.00	\$	-	0.00%	
	<b>MATERIALS AND SUPPLIES</b>	<b>\$</b>	<b>31,134,187.00</b>	<b>\$</b>	<b>6,260,521.34</b>	<b>20.11%</b>	
000595	Capital Purchase	\$	283,000.00	\$	-	0.00%	
000596	Leasehold Improvement	\$	112,393.00	\$	-	0.00%	
	<b>CAPITAL OUTLAY</b>	<b>\$</b>	<b>395,393.00</b>	<b>\$</b>	<b>-</b>	<b>0.00%</b>	
000598	Principal Payment	\$	43,333.00	\$	-	0.00%	
000599	Interest Expense	\$	5,157.00	\$	1,289.17	25.00%	

<b>DEBT SERVICES</b>	<b>\$ 48,490.00</b>	<b>\$ 1,289.17</b>	<b>2.66%</b>
<b>EXPENSE</b>	<b>\$ 51,429,708.00</b>	<b>\$ 12,899,786.50</b>	<b>25.08%</b>
<b>NET (GAIN/LOSS)</b>	<b>\$ -</b>	<b>\$ 3,832,196.38</b>	<b>0.00%</b>

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## MEMORANDUM

**DATE:** January 20, 2022  
**TO:** OCWCOG Finance Committee  
**FROM:** Ryan Vogt, Executive Director  
**RE:** **OCWCOG Member Dues for Fiscal Year (FY) 2022-23**

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Member dues are used to match Federal and State dollars to fund your community programs, projects, and services. For example, as required by State law your dues provide match for our Medicaid transfer dollars, allowing us to determine eligibility and provide support to Medicaid clients. As required by Federal law, your dues are also used to match funding for our Economic Development District; allowing us to access Federal money for economic development and to develop a five-year Comprehensive Economic Development Strategy for our Region. For every \$1 in dues, OCWCOG leverages over \$100 in Federal and State funds, bringing in millions to provide development, lending, and other direct community impacts for member jurisdictions. Therefore, while member dues are only about 1% of the OCWCOG budget, they are very important.

Dues are assessed for three areas: General Dues, Community Development, and Transportation. General Dues are distributed based on program size and FTE. Therefore, the majority of these dues are applied toward match for the Senior and Disability Services program. Community Development dues provide the matching funds required to use the Federal dollars for regional planning efforts, including the five-year Community and Economic Development Strategy. The Transportation dues provide the necessary match funds to fund various grants throughout the region provided by the Oregon Department of Transportation. Finally, special dues are assessed as 5% of the total dues (General, CD, Transportation) for each jurisdiction. These funds go into a “special project” pot to allow the COG to explore projects which have regional significance. Use of these funds requires board approval in order to spend.

At each January Board meeting, a dues rate is set for the next Fiscal Year. Dues are adjusted annually based upon the current population estimate for each jurisdiction (Portland State University 2021 report) and the Seattle Consumer Price Index (CPI-U).

Attached is a table adjusting dues for FY 2022-23, based upon the Seattle CPI-U. This year, the Seattle CPI-U adjustment is 6.5%, raising the general dues to \$0.857 per resident, and the CED dues to \$0.288 per resident. The transportation dues represent a total of \$25,000, with each jurisdiction paying a minimum of \$300. The remainder of the transportation dues are allocated based on population to those jurisdictions in excess of 5,000 people. This years' adjustments will increase the total dues to OCWCOG by \$13,255.80.

**ACTION:** **Motion to recommend to the Board approval of Member Dues for FY 2022-23.**

	FY 21-22 Dues	Pop Estimate 12/15/2021*	General Dues	CD Dues	Trans Dues	TOTAL DUES	Special Projects	TOTAL FY 22-23 DUES	CHANGE FROM FY 21-22
<b>Benton County</b>									
Adair Village	\$1,809.33	1,318	\$1,129.95	\$378.99	\$300.00	<b>\$1,808.95</b>	\$90.45	<b>\$1,899.39</b>	\$90.06
Corvallis	\$71,979.40	57,601	\$49,382.78	\$16,563.17	\$4,426.21	<b>\$70,372.16</b>	\$3,518.61	<b>\$73,890.77</b>	\$1,911.37
Monroe	\$1,036.79	654	\$560.69	\$188.06	\$300.00	<b>\$1,048.75</b>	\$52.44	<b>\$1,101.19</b>	\$64.40
Philomath	\$6,757.96	5,682	\$4,871.32	\$1,633.86	\$707.03	<b>\$7,212.21</b>	\$360.61	<b>\$7,572.82</b>	\$814.86
N. Albany **		9,178							
Unincorporated	\$22,441.82	28,721	\$24,623.23	\$8,258.72	\$2,357.41	<b>\$35,239.37</b>	\$1,761.97	<b>\$37,001.33</b>	\$14,559.52
<b>Lincoln County</b>									
Depoe Bay	\$1,950.31	1,559	\$1,336.57	\$448.29	\$300.00	<b>\$2,084.86</b>	\$104.24	<b>\$2,189.10</b>	\$238.80
Lincoln City	\$10,951.28	10,067	\$8,630.69	\$2,894.77	\$1,021.14	<b>\$12,546.60</b>	\$627.33	<b>\$13,173.93</b>	\$2,222.65
Newport	\$12,792.98	10,591	\$9,079.93	\$3,045.44	\$1,058.68	<b>\$13,184.05</b>	\$659.20	<b>\$13,843.25</b>	\$1,050.27
Port of Newport ***	\$4,168.14	10,800		\$3,105.54	\$1,073.65	<b>\$4,179.19</b>	\$208.96	<b>\$4,388.15</b>	\$220.01
Siletz	\$1,707.83	1,249	\$1,070.80	\$359.15	\$300.00	<b>\$1,729.95</b>	\$86.50	<b>\$1,816.45</b>	\$108.62
Siletz Tribes	\$577.50		\$250.00	\$0.00	\$300.00	<b>\$550.00</b>	\$27.50	<b>\$577.50</b>	\$0.00
Toledo	\$4,284.84	3,611	\$3,095.80	\$1,038.34	\$300.00	<b>\$4,434.14</b>	\$221.71	<b>\$4,655.85</b>	\$371.01
Waldport	\$2,711.57	2,321	\$1,989.85	\$667.40	\$300.00	<b>\$2,957.25</b>	\$147.86	<b>\$3,105.12</b>	\$393.55
Yachats	\$1,194.68	1,010	\$865.90	\$290.43	\$300.00	<b>\$1,456.32</b>	\$72.82	<b>\$1,529.14</b>	\$334.46
Unincorporated	\$24,155.14	9,695	\$8,311.77	\$2,787.80	\$994.50	<b>\$12,094.06</b>	\$604.70	<b>\$12,698.76</b>	-\$11,456.38
<b>Linn County</b>									
Albany	\$66,226.33	57,199	\$49,038.13	\$16,447.57	\$4,397.42	<b>\$69,883.12</b>	\$3,494.16	<b>\$73,377.28</b>	\$7,150.95
Brownsville	\$2,266.09	1,705	\$1,461.74	\$490.27	\$300.00	<b>\$2,252.01</b>	\$112.60	<b>\$2,364.61</b>	\$98.52
Halsey	\$1,380.77	959	\$822.17	\$275.76	\$300.00	<b>\$1,397.94</b>	\$69.90	<b>\$1,467.83</b>	\$87.06
Harrisburg	\$4,482.21	3,658	\$3,136.09	\$1,051.86	\$300.00	<b>\$4,487.95</b>	\$224.40	<b>\$4,712.35</b>	\$230.14
Lebanon	\$21,113.63	19,122	\$16,393.77	\$5,498.53	\$1,669.79	<b>\$23,562.09</b>	\$1,178.10	<b>\$24,740.20</b>	\$3,626.56
Millersburg	\$3,529.22	3,093	\$2,651.71	\$889.39	\$300.00	<b>\$3,841.10</b>	\$192.05	<b>\$4,033.15</b>	\$503.93
Scio	\$0.00		\$0.00	\$0.00	\$0.00	<b>\$0.00</b>	\$0.00	<b>\$0.00</b>	\$0.00
Sweet Home	\$11,611.17	9,893	\$8,481.52	\$2,844.73	\$1,008.68	<b>\$12,334.93</b>	\$616.75	<b>\$12,951.67</b>	\$1,340.50
Tangent	\$1,741.66	1,231	\$1,055.37	\$353.97	\$300.00	<b>\$1,709.34</b>	\$85.47	<b>\$1,794.81</b>	\$53.15
Unincorporated	\$48,260.26	29,113	\$24,959.30	\$8,371.44	\$2,385.49	<b>\$35,716.24</b>	\$1,785.81	<b>\$37,502.05</b>	-\$10,758.21
<b>TOTAL</b>	<b>330,506.03</b>	<b>280,030</b>	<b>\$223,199.08</b>	<b>\$77,883.49</b>	<b>\$25,000.00</b>	<b>\$326,082.57</b>	<b>\$16,304.13</b>	<b>\$342,386.70</b>	<b>\$13,255.80</b>

\*population estimates from PSU 2020 Report

\*\*Included in City of Albany population estimate

\*\*\* Port of Newport population estimate from Port's webpage and is not included in the unincorporated

FY 22-23 General dues rate: FY21 rate of .805 x Seattle CPI-U of 6.5% = .857

FY 22-23 CD dues rate: FY21 rate of .27 x Seattle CPI-U 26.5% = .288 need to update

Special Regional Projects assessed at 5% of total due

	General Dues	CD Dues	
Prior year	0.805	0.27	30,408
New CPI%	6.50%	6.50%	
Prior Yr * New %	0.052325	0.01755	
<b>TOTAL</b>	<b>0.857</b>	<b>0.288</b>	

Special Dues	5%
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