



# Finance Committee Meeting Agenda Packet

**July 21, 2016, 2:00 pm**

Cascades West Center  
1400 Queen Avenue, SE  
2nd Floor, Large Conference Room  
Albany, OR 97322

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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, forty-eight (48) hours prior to the meeting.*

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1400 Queen Ave SE • Suite 201 • Albany, OR 97322  
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**COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE AGENDA**

Cascades West Center in Albany  
1400 Queen Ave.  
Albany, OR. 97322

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

1. **Minutes of the Previous Meeting** (*Vice Treasurer Biff Traber*)  
(2:00 – 2:05 p.m.)

Review of the May 19, 2016 Budget Committee minutes (Attachment 1, page 2).

**ACTION: Motion to approve the minutes of the May 19, 2016 Budget Committee meeting.**

2. **Financial Report** (*Finance Director Sue Forty*)  
(2:05 – 2:15 p.m.)

Staff will review the month, year Financial Report and respond to questions (Attachment 2, page 4).

**ACTION: Information only.**

3. **Other Business**  
(2:15 – 2:25 p.m.)

4. **Adjournment**

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
BUDGET COMMITTEE AGENDA  
May 19, 2016  
MINUTES**

**MEMBERS:** Mayor Sharon Konopa, Albany; Commissioner Anne Schuster, Benton County; Mayor Biff Traber, Corvallis; Councilor Bob Elliott, Lebanon; and Commissioner Bill Hall, Lincoln County.

**STAFF:** Executive Director Fred Abousleman; Deputy Director Lydia George; Finance Director Sue Forty; Senior and Disability Services Director Dave Toler; and Transportation Brokerage Program Manager Brenda Mainord.

**VISITOR:** OCWCOG Communications Consultant Lindsey Riley

The Budget Committee meeting was called to order by Budget Chair Bill Hall at 2:27 pm on May 19, 2016 at the Cascades West Center in Albany, Oregon.

**1. Minutes of the Previous Meeting**

Motion to pass the March 17, 2016 Budget Committee meeting minutes was made by Councilor Bob Elliott, seconded by Commissioner Anne Schuster. Motion passed unanimously.

**2. Public Comment**

There was no public comment.

**3. FY2016-2017 Budget**

Finance Director Sue Forty noted that the new *FY2016-2017 Work Program and Budget (Budget)* is designed to be easier to read and find information. Several of the updates include:

- Once the *Budget* is adopted, the first page can be removed to note that the *Budget* is in fact Adopted; the current cover notes that the *Budget* is Draft.
- Each program section of the *Budget* has its own:
  - Revenue and expense charts
  - Details of revenue and expenditures by funding sources
  - New legends that detail the funding sources
    - For example, in the Community and Economic Development tab, on page 62, the legend is broken out by the budget line type and funding amounts. Each of the large revenue sources, is now broken out, so you can see exactly where the funding is coming from.

Mayor Sharon Konopa asked if this level of detail was available for all awarded sources. Finance Director Forty commented that it was, with the exception of the U.S. Environmental Protection Agency's Brownfields grant, as this grant was still an anticipated award. Executive Director Fred Abousleman noted that the *Budget* does break out what is anticipated funding versus what is actually budgeted for the year.

Commissioner Schuster noted the number of revenue sources that go into the Senior and Disability Services (SDS) program. Finance Director Forty replied that the program does have a lot, and that the *Budget* now clarifies each of those revenue sources.

Mayor Konopa asked about the beginning fund balance for SDS and whether it has already been appropriated. Finance Director Forty replied that it had.

Finance Director Forty noted that the organization broke out the Public Employees Retirement System (PERS) budget line. The PERS budget is now separated for each department, so the Board will be able to see the increases better this year and going forward. This will also enable the organization to track the costs for PERS more easily.

Budget Chair Hall commented that the *FY2016-2017 Work Program & Budget* is a much friendlier document, and praised staff for their good work.

Motion to recommend approval of the *FY2016-2017 Work Program & Budget* to the Board made by Councilor Elliott, seconded by Mayor Konopa. Motion passed unanimously.

Motion to approve the *FY2016-2017 Work Program and Budget* and recommend adoption of resolution #16-05-02 to the Board, made by Councilor Elliott, seconded by Mayor Konopa. Motion passed unanimously.

**4. Other Business**

No other business to discuss.

**5. Adjournment**

Meeting was adjourned at 2.35 pm.

*Minutes recorded by Lindsey Riley.*



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**MEMORANDUM**

**DATE:** July 21, 2016  
**TO:** OCWCOG Finance Committee  
**FROM:** Sue Forty, Finance Director  
**RE:** **OCWCOG Financial Update**

Please accept the following snapshot, and Consolidated Revenue and Expense Statement, for period ending May 31, 2016, with notes to items that I felt were pertinent. We strive to make the following financial information consistent, accessible, and transparent. It is provided as a Consent Item, however, no official action is needed.

**Snapshot by Major Line Item**

	<b>FY2016 Budget</b>	<b>December YTD</b>	<b>Percentage YTD</b>	<b>Prior Year YTD</b>
Dues	255,363.00	255,363.00	100%	100%
Contracts	2,077,374.00	1,047,683.66	50.43%	131%
Grants	173,641.00	158,677.52	91.38%	159.83%
Donations	220,000.00	132,770.04	60.35%	75.00%
State Revenue	1,522,943.00	1,161,108.55	76.24%	88.03%
Federal Revenue	11,870,052.00	9,555,167.51	80.50%	83.09%
Coordinated Care	4,700,000.00	4,852,775.51	103.25%	108.52%
<b>Total Income (all line items)</b>	<b>32,188,535.00</b>	<b>27,816,755.53</b>	<b>86.42%</b>	<b>90.46%</b>
<b>Total Payroll Expense</b>	<b>13,948,302.00</b>	<b>10,354,936.56</b>	<b>74.24%</b>	<b>78.66%</b>
Contract Expense	5,636,114.00	6,088,099.70	104.62%	118.47%
Indirect Expense	1,636,851.00	1,493,787.79	91.26%	74.61%
Maintenance & Repair	169,950.00	82,150.39	48.34%	30.12%
Supplies	198,847.00	110,881.77	55.76%	63.49%
Telephone	192,388.00	178,001.30	93.01%	104.40%
Travel / Training	349,032.00	233,849.70	67.00%	74.92%
<b>Total Expense (all line items)</b>	<b>32,188,535.00</b>	<b>20,724,424.31</b>	<b>64.38%</b>	<b>76.26%</b>
<b>Net Gain / (Loss)</b>		<b>7,092,331.22</b>		

## **FY2015 - 2016 Financial Narrative (Revenue)**

- a. Net/Gain (Loss) FY2015-2016 Budget, OCWCOG has a balanced budget. Beginning Balances have been recorded reflecting a gain for the current period to date.
- b. Member dues have all been received and distributed.
- c. Contract revenue is low. The Board adopted a supplemental budget that increased the contract revenue total by \$703,555.00. The non-emergent medical transportation pilot program represents \$477,750.00 of this increase. *Pedal Corvallis*, the bikeshare project, recently launched, and we are in the process of billing. Other projects have not been billed, as the project has just been completed.
- d. Year-to-date grant revenue is on track.
- e. Donations revenue is received at targeted times throughout the year due to various fundraising events. Currently, the *Meals on Wheels* program mailed the annual Mother's Day Tea mailing; the program received \$30,941 from this mailing last year. The June financial report should reflect the May Mother's Day Tea Mailing donations. The organization has entered into a contract with an independent resource development firm to assist in obtaining larger donations for the program.
- f. The organization's State contracts are billed quarterly in the month following the month-end close.
- g. Federal revenue appears low. The organization's Federal contracts are billed in the month following the month-end close.
- h. Coordinated Care revenue is high due to a cost settlement to bring the actual cost inline.

## **FY2015 - 2016 Financial Narrative (Personnel and Material & Supplies)**

- a. The organization's Personnel Expense is below budget due to several vacant positions not filled. The organization has implemented a process to determine the need to rapidly fill all vacant positions.
- b. Contract expense is coming in a bit high. Part of this increase is due to the Senior and Disability Services' home care workers wage and overtime increase negotiated in their Collective Bargaining Agreement.
- 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 & Repair expenses are low. New projects were started in June, and will be reflected in the June report.
- e. The organization has implemented a centralized purchasing program, which is controlling the supply costs. We are on target to have 40% savings at the end of the fiscal year.
- f. Telephone costs are on budget.
- g. Travel/Training is low. The organization management staff have been reviewing staff travel to ensure the best use of staff time and program expenses.

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

# Consolidate Revenue and Expense Statement

## Executive Committee Financial Report

For Period Ended May 31, 2016

Acct No	Description	Budget	YTD Bal	YTD %	
000710	Beg Bal-Restricted for Grants	\$ 64,325.00	\$ 85,331.68	132.66%	
000725	Beg Bal-Restrict for Contracts	\$ 810,894.00	\$ 1,106,308.55	136.43%	
000735	Beg Bal-Restricted Reconcile	\$ 1,670,837.00	\$ 1,685,432.23	100.87%	
000740	Beg Bal-Restricted for Other	\$ 397,775.00	\$ 1,518,755.53	381.81%	
000745	Beg Bal-Restrict Reserve	\$ 2,200,000.00	\$ 2,230,000.00	101.36%	
000750	Beg Bal-Unrestricted	\$ 2,480,553.00	\$ 1,034,109.77	41.69%	
000801	Dues	\$ 510,726.00	\$ 255,362.67	50.00%	
000802	Fees For Service	\$ 65,839.00	\$ 83,327.02	126.56%	Addition OPI clients
000803	Internal Transfer	\$ 1,629,587.00	\$ 1,496,946.70	91.86%	Indirect
000804	Miscellaneous Revenue	\$ 7,708.00	\$ 13,807.63	179.13%	Prior year accounts receivable adjustment
000805	Contract Revenue	\$ 2,077,374.00	\$ 1,047,683.66	50.43%	Budget was increased and project are just being billed
000806	Grant Revenue	\$ 173,641.00	\$ 158,677.52	91.38%	
000807	Donations	\$ 220,000.00	\$ 132,770.04	60.35%	
000808	Interest Revenue	\$ 174,520.00	\$ 201,972.27	115.73%	Loan/Bank Interest
000809	Transfers In	\$ 404,846.00	\$ 216,626.10	53.51%	
000809	CED Administration	\$ 187,364.00	\$ 156,726.67	83.65%	
000820	Program Meals Revenue	\$ 165,000.00	\$ 151,606.42	91.88%	
000821	Program Fee For Service	\$ 1,000.00	\$ -	0.00%	
000822	Loan Packaging Fees	\$ 4,000.00	\$ 500.00	12.50%	
000823	Program Income	\$ 667,151.00	\$ 498,932.92	74.79%	
000824	Loan Processing Revenue	\$ 130,000.00	\$ 115,445.41	88.80%	
000824	Match Revenue	\$ 45,000.00	\$ 44,034.00	97.85%	
000826	Borrowers Fees	\$ 1,000.00	\$ 6,125.04	612.50%	New loans
000827	Loan Packaging Fees	\$ 200.00	\$ -	0.00%	
000828	Service Fees	\$ 6,200.00	\$ 7,242.13	116.81%	Addition Service fee on loans
000840	Veterans	\$ 57,261.00	\$ 28,630.50	50.00%	Pass through funds checking with Benton County
000841	Oregon Project Independence	\$ 675,796.00	\$ 728,219.81	107.76%	
000843	ODOT	\$ 789,886.00	\$ 404,258.24	51.18%	
000846	Coordinated Care	\$ 4,700,000.00	\$ 4,852,755.51	103.25%	Cost settlement
000860	Economic Development Admin	\$ 75,000.00	\$ 56,250.00	75.00%	

000862	Older Americans Act	\$ 1,110,610.00	\$ 875,370.00	78.82%	
000863	Title XIX	\$ 10,268,063.00	\$ 8,170,605.40	79.57%	
000864	Federal Senior Meals	\$ 296,000.00	\$ 334,320.11	112.95%	Additional Federal Meals served
000865	USDA	\$ 107,379.00	\$ 110,759.00	103.15%	
000869	Siletz Revenue	\$ 13,000.00	\$ 7,863.00	60.48%	
	<b>REVENUE</b>	<b>\$ 32,188,535.00</b>	<b>\$ 27,816,755.53</b>	<b>86.42%</b>	
0001ED	Executive Director	\$ 118,240.00	\$ 114,799.81	97.09%	
000410	Leave Benefits	\$ 516,952.00	\$ 427,923.84	82.78%	
000420	Fringe Benefits	\$ 5,015,168.00	\$ 3,462,695.97	69.04%	
0004DD	Deputy Director	\$ 90,147.00	\$ 87,766.94	97.36%	
0004PD	Program Director	\$ 330,766.00	\$ 221,248.92	66.89%	
0010PM	Program Manager	\$ 507,374.00	\$ 378,204.09	74.54%	
0013PS	Program Supervisor	\$ 428,209.00	\$ 382,372.56	89.30%	
0016LO	Loan Officer	\$ 64,581.00	\$ 55,175.41	85.44%	
0019CA	Clerical Assistant	\$ 13,418.00	\$ 15,182.70	113.15%	
0019PM	Personnel Manager	\$ 66,996.00	\$ 70,649.73	105.45%	Staff hired at step higher then budgeted
0022SA	Senior Accountant	\$ 57,791.00	\$ 64,205.72	111.10%	Final check for position
0031RD	Resource Development	\$ -	\$ 2,664.30	#DIV/0!	Final check for position
0046CM	Case Manager	\$ 2,179,916.00	\$ 1,628,960.68	74.73%	
0053CC	Contracts Coordinator	\$ 49,187.00	\$ 40,805.65	82.96%	
0055CS	Clerical Supervisor	\$ 60,554.00	\$ 49,014.29	80.94%	
0060AS	Accounting Specialist	\$ 49,144.00	\$ 42,310.32	86.09%	
0064ES	Eligibility Specialist	\$ 1,108,285.00	\$ 882,953.84	79.67%	
0067EA	Executive Assistant	\$ 45,920.00	\$ 83,985.43	182.90%	Reclassification after budget was adopted
0070AC	Accounting Clerk II	\$ 36,852.00	\$ 20,119.83	54.60%	
0076AA	Administrative Assistant	\$ 466,284.00	\$ 372,358.14	79.86%	
0085CS	Clerical Specialist	\$ 234,489.00	\$ 174,704.06	74.50%	
0085SS	Software Support Specialist	\$ -	\$ -	#DIV/0!	
0085WS	Workstation Support Specialist	\$ 54,850.00	\$ -	0.00%	
013CDP	CED Planner II	\$ 143,318.00	\$ 71,678.04	50.01%	
013MDR	MPO Director	\$ 92,133.00	\$ 80,984.69	87.90%	
025NSS	Network Support Specialist	\$ 72,684.00	\$ 66,055.66	90.88%	
031CDP	CED Planner	\$ 115,153.00	\$ 52,822.34	45.87%	

034APS	Adult Protective Services Spec	\$	356,271.00	\$	307,754.14	86.38%	
037DTC	Diversion & Transition Coord	\$	182,990.00	\$	153,256.32	83.75%	
037LCM	Lead Case Manager	\$	231,525.00	\$	120,336.60	51.98%	
045ISS	Information Support Specialist	\$	53,255.00	\$	48,534.47	91.14%	
052ALO	Assist. Loan Officer	\$	34,540.00	\$	22,482.26	65.09%	
055VSO	Veterans Service Officer	\$	57,477.00	\$	50,975.73	88.69%	
060FMC	Facility Maint. Coordinator	\$	48,456.00	\$	43,956.96	90.72%	
061LES	Lead Eligibility Specialist	\$	-	\$	22,691.35	#DIV/0!	Position created after budget was adopted
064ADR	ADRC Specialist	\$	183,262.00	\$	122,476.59	66.83%	
064ALW	Asst. AFH Licensing Worker	\$	72,875.00	\$	63,390.62	86.99%	
067CEA	Confidential Executive Assist	\$	47,189.00	\$	-	0.00%	Reclassification after budget was adopted
075LTB	Lead Trans Brokerage Spec.	\$	77,624.00	\$	68,253.32	87.93%	
075TBS	Transportation Brokerage Spec.	\$	317,574.00	\$	217,499.09	68.49%	
082SMC	Senior Meals Coordinator	\$	37,996.00	\$	33,603.66	88.44%	
090RSM	Relief Site Manager	\$	15,000.00	\$	9,718.82	64.79%	
099EXH	Extra Hire	\$	146,016.00	\$	52,940.37	36.26%	
88MSM3	Meal Site Manager 3	\$	167,841.00	\$	167,423.30	99.75%	
	<b>PERSONNEL</b>	<b>\$</b>	<b>13,948,302.00</b>	<b>\$</b>	<b>10,354,936.56</b>	<b>74.24%</b>	
000504	Advertising	\$	28,050.00	\$	19,720.68	70.31%	
000506	Auto Expense	\$	13,500.00	\$	11,232.39	83.20%	
000510	Bank Charges	\$	14,530.00	\$	12,469.53	85.82%	
000513	Board/Comm/Meeting Expense	\$	30,350.00	\$	24,304.29	80.08%	
000514	CED Administration	\$	198,754.00	\$	156,414.54	78.70%	
000516	Computer Maintenance/Equipmer	\$	50,600.00	\$	30,898.62	61.06%	
000521	Contract Administration	\$	2,500.00	\$	2,073.00	82.92%	
000522	Contract Expense	\$	5,819,414.00	\$	6,088,099.70	104.62%	
000523	Admin Contract Expense	\$	490,000.00	\$	544,876.44	111.20%	CEP (homecare worker) expense has increased
000525	Copying	\$	79,715.00	\$	63,617.22	79.81%	
000531	Dues and Memberships	\$	47,500.00	\$	51,512.51	108.45%	Additional service organization due that we not budgeted.
000532	Equipment Expense	\$	30,900.00	\$	690.00	2.23%	
000533	Finance Indirect	\$	459,064.00	\$	419,203.73	91.32%	
000534	Indirect Expense	\$	687,785.00	\$	626,940.82	91.15%	
000535	Furniture & Fixtures	\$	-	\$	118.98	#DIV/0!	

000537	Insurance	\$	48,768.00	\$	47,788.82	97.99%	One time payment
000540	Interest Expense	\$	-	\$	16,679.10	#DIV/0!	
000541	Janitorial Expense	\$	3,100.00	\$	5,469.00	176.42%	Contract increased after budget was adopted
000542	Legal Services	\$	17,400.00	\$	14,338.00	82.40%	
000543	Licenses and Fees	\$	38,700.00	\$	51,763.65	133.76%	Contract tracking software and GIS software licenses
000546	Loan Fees	\$	500.00	\$	2,705.91	541.18%	Additional Loans processed
000549	Maintenance and Repair	\$	169,950.00	\$	82,150.39	48.34%	Projects to come
000550	Taxes	\$	156,838.00	\$	122,516.38	78.12%	
000552	Other Operating	\$	100,000.00	\$	-	0.00%	
000555	Postage	\$	95,500.00	\$	63,485.29	66.48%	
000558	Printing	\$	28,461.00	\$	13,652.33	47.97%	
000561	Rent	\$	542,156.00	\$	513,437.76	94.70%	
000564	Resource Reserve	\$	185,000.00	\$	-	0.00%	
000567	Supplies	\$	198,847.00	\$	110,881.77	55.76%	
000568	Stipend	\$	85,777.00	\$	52,335.62	61.01%	
000570	Technology Indirect	\$	490,002.00	\$	447,643.24	91.36%	
000573	Telephone	\$	191,388.00	\$	178,001.30	93.01%	
000576	Training	\$	123,856.00	\$	60,399.88	48.77%	
000577	Volunteer Recognition	\$	3,800.00	\$	12,511.58	329.25%	Foster grandparent and RSVP higher then anticipated
000578	Meal Delivery Travel	\$	35,000.00	\$	35,240.79	100.69%	Additional meals served
000579	Travel	\$	190,176.00	\$	138,209.03	72.67%	
000580	Transfers Out	\$	707,635.00	\$	185,000.00	26.14%	
000582	Utilities	\$	65,080.00	\$	60,776.29	93.39%	
000584	Janitorial	\$	47,700.00	\$	40,947.50	85.84%	
000585	Unappropriated EFB for future	\$	6,613,892.00	\$	-	0.00%	
000595	Capital Purchase	\$	71,663.00	\$	-	0.00%	
	<b>MATERIALS AND SUPPLIES</b>	<b>\$</b>	<b>18,163,851.00</b>	<b>\$</b>	<b>10,308,106.08</b>	<b>56.75%</b>	
000595	Capital Purchase	\$	15,000.00	\$	-	0.00%	
	<b>CAPITAL OUTLAY</b>	<b>\$</b>	<b>15,000.00</b>	<b>\$</b>	<b>-</b>	<b>0.00%</b>	
000598	Principal Payment	\$	43,333.00	\$	43,333.33	100.00%	
000599	Interest Payment	\$	18,049.00	\$	18,048.34	100.00%	
	<b>DEBT SERVICES</b>	<b>\$</b>	<b>61,382.00</b>	<b>\$</b>	<b>61,381.67</b>	<b>100.00%</b>	
	<b>Expense</b>	<b>\$</b>	<b>32,188,535.00</b>	<b>\$</b>	<b>20,724,424.31</b>	<b>64.38%</b>	
	<b>Net Gain/(Loss)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>7,092,331.22</b>		



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