



# Finance Committee Meeting Packet

December 8, 2022

1:30 pm - 2:00 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 Finance Committee Meeting:  
January 19, 2023 at 1:30 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  
December 8, 2022  
1:30 – 2:00 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 Leah Snodgrass at 541.967.8720 or [lsnodgrass@ocwcog.org](mailto:lsnodgrass@ocwcog.org), no later than noon on Wednesday, December 7, 2022, to confirm your attendance.

1. **Welcome and Introductions** (*Chair, Commissioner Pat Malone*)  
(1:30 – 1:35 pm)

2. **Public Comment** (*Chair, Commissioner Pat Malone*)  
(1:35 – 1:40 pm)

Floor will be open to the public for comment.

3. **Consent Calendar** (*Chair, Commissioner Pat Malone*)  
(1:40 – 1:45 pm)

Approval of the September 15, 2022, Finance Committee minutes. ([Page 4](#))

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

4. **Financial Reports** (*Finance Director Marit Nelson*)  
(1:45 pm– 1:50 pm)

Finance Director Nelson will review the Financial Reports and respond to questions. ([Page 6](#))

**ACTION: Information only.**

5. **Draft Finance Committee Bylaws** (*Finance Director Marit Nelson*)  
(1:50 pm– 1:55 pm)

Finance Director Nelson will present the draft Finance Committee Bylaws for feedback and respond to questions. ([Page 12](#))

**ACTION: Information only.**

6. **Other Business** (*Chair, Commissioner Pat Malone*)  
(1:55 – 2:00 pm)
7. **Adjournment** (*Chair, Commissioner Pat Malone*)  
(2:00 pm)

**OREGON CASCADES WEST COUNCIL OF GOVERNMENTS  
FINANCE COMMITTEE MINUTES  
September 15, 2022  
Via In Person and Teams Video and Audio Conferencing**

**Attendees:** Commissioner Claire Hall, Lincoln County; Commissioner Sherrie Sprenger, Linn County; Mayor Alex Johnson II, Albany; Mayor Dean Sawyer, Newport; and Mitzi Naucler, SSAC.

**Absent:** **CHAIR:** Commissioner Pat Malone, Benton County, CWACT; Mayor Chas Jones, Philomath; Jan Molnar-Fitzgerald, DSAC; and Jesse Oakley, TBAC.

**Staff:** Executive Director Ryan Vogt; Finance Director Marit Nelson; Community and Economic Development Director Jenny Glass; Technology Services Director Jason Sele; Human Resources Manager Ryan Schulze; Communications Officer Meg Walker; and Executive Assistant Leah Snodgrass.

**1. Welcome and Introductions**

The Oregon Cascades West Council of Governments' (OCWCOG) Finance Committee meeting was called to order by Commissioner Hall filling in for Chair Malone on September 15, 2022, at 1:02 pm via Zoom Video and Audio Conferencing.

**2. Public Comment**

No comment.

**3. Consent Calendar**

Mayor Sawyer moved to approve the Finance Committee meeting minutes from September 15, 2022. Mayor Johnson seconded the motion. With no objections, the minutes were voted upon and approved.

**4. Financial Reports**

Finance Director Nelson summarized the financial update provided in the Finance Committee meeting packet that starts on page six (6). Finance Director Nelson added the membership dues payments are coming in steady. The Finance Department took sixty (60) days to close out the fiscal year to make sure expenditures were captured appropriately, made any corrections that were needed, and to make the necessary transfers. This resulted in a handful of billings that made the accruals appear a little off this report, but the next financial update will show everything caught up. Finance Director Nelson stated she compared this financial report to last years and does not see any concerns.

There were no questions from the committee for Finance Director Nelson regarding the financial report.

*Commissioner Sprenger joined at about 1:06 pm.*

The Finance Committee entered into an executive session per ORS 192.660 at approximately 1:08 pm. Recording was stopped.

The regular Finance Committee session was reconvened at approximately 1:16 pm.

**5. Other Business**

No other business discussed.

**6. Adjournment**

Commissioner Hall adjourned the meeting at 1:16 p.m.

*Meeting minutes taken by Leah Snodgrass.*



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

**DATE:** December 8, 2022  
**TO:** OCWCOG Finance Committee  
**FROM:** Marit Nelson, Finance Director  
**RE:** **OCWCOG Financial Update**

Please find our snapshot, and Consolidated Revenue and Expense Statement, for period ending October 31, 2022. Now that we are more than one third of the way through the fiscal year, we are better able to identify continuing trends as well as make plans for supplemental budgets. As always, it is our goal to provide information for review and discussion. Our department directors and program managers meet frequently to identify ways to better meet the needs of our consumers while working to maximize our budget dollars. Please let me know if you have any questions.

**Snapshot by Major Line Item**

	<b>FY 2023 Budget</b>	<b>October 2022</b>	<b>Percentage</b>	<b>Prior Year</b>
Dues	342,387	332,105	97%	84.9%
Contract Revenue	3,906,360	461,141	12%	63.3%
Grant Revenue	341,494	192,979	56.5%	26.3%
Donations	200,500	26,243	13%	13.2%
State Revenue	2,792,567	250,296	9%	23.9%
Federal Revenue	17,904,799	6,056,495	33.8%	29.5%
Coordinated Care	7,715,000	3,003,400	39%	36.2%
<b>Total Income (all line items)</b>	<b>\$ 57,160,554</b>	<b>\$ 11,942,968</b>	<b>21%</b>	<b>24.2%</b>
<b>Total Payroll Expense</b>	<b>\$ 21,229,384</b>	<b>\$ 5,933,871</b>	<b>28%</b>	<b>26.7%</b>
Contract Expense	13,881,585	4,256,464	30.6%	26.6%
Indirect Expense	3,097,635	1,032,545	33.3%	33.33%
Maintenance & Repair	191,900	63,832	33.2%	15.4%
Supplies	101,675	41,225	40.5%	21.5%
Telephone	181,618	46,614	25.6%	33.1%
Travel / Training	260,220	92,367	35.5%	16.5%
<b>Total Expense (all line items)</b>	<b>\$ 51,974,744</b>	<b>\$ 12,381,807</b>	<b>23.8%</b>	<b>20.2%</b>
<b>Net Gain / (Loss)</b>		<b>(438,839)</b>		

## **Fiscal Year (FY) FY 2022-23 Financial Narrative**

Our overall accrued income is a little less than last year due to some late postings of quarterly billings. They have been accrued into November and the overall trend for the fiscal year looks good.

The beginning fund balances will be finalized and rolled forward with completion of the audit. It is my hope that this will take place at the end of December so that we can start the calendar year with updated balances and six months' worth of data to make informed decisions about supplemental budget needs.

The detailed financial report includes a column for projected fiscal year end values. These estimates are based on current trends and expectations we have for the coming months. They are subject to change as our realities come to fruition, but we do our best to anticipate using information we currently know.

Program managers and directors have been communicating frequently to ensure that we are reviewing staffing, one-time disbursements and ongoing expenditures.

Personnel Expense will continue to ebb and flow as we fill vacant positions, hire on new staff and our COG family grows. We are trending a little higher than last year at this same time. This stems from delayed COLA implementation in December of last year. It is my expectation that our trends will come into closer alignment the end of the calendar year. There are no red flags at this time.

Materials and Supplies is under budget for the month, trending slightly higher than last year. HVAC repairs were completed in Toledo this fall. Unit upgrades are anticipated at the Albany building before the end of the fiscal year. While projects are not flowing as quickly as they did pre-pandemic, we continue to see forward momentum.

We are also in the midst of selecting and creating contracts with two software vendors (Ride Line and Enterprise systems). The next six months will be extremely busy with set up, training and implementation. We look forward to the efficiencies and streamlining they should bring. Additionally, we expect tasks to be assigned as the strategic plan is finalized and adopted by the agency.

Consolidate Revenue and Expense Statement  
Finance Committee Financial Report

For Period Ended October 31, 2022

Acct No	Description	Budget	YTD Bal	33.33% Percent of budget to date	Projected FYE 2023
000710	Beg Bal-Restricted for Grants	\$ 15,000	\$ -	0.0%	Numbers will be finalized with audit \$ 15,000
000725	Beg Bal-Restrict for Contracts	\$ 5,475,883	\$ -	0.0%	Numbers will be finalized with audit \$ 5,565,918
000740	Beg Bal-Restricted for Other	\$ 3,089,088	\$ -	0.0%	Numbers will be finalized with audit \$ 2,747,678
000745	Beg Bal-Restrict Reserve	\$ 5,906,076	\$ -	0.0%	Numbers will be finalized with audit \$ 5,884,654
000750	Beg Bal-Unrestricted	\$ 4,634,176	\$ -	0.0%	Numbers will be finalized with audit \$ 4,699,802
000801	Dues				Current Outstanding Billings: \$42,733.82
		\$ 326,083	\$ 316,290	97.0%	Reminders sent 11/30 \$ 316,290
000802	Fees For Service	\$ 131,600	\$ 31,820	24.2%	\$ 105,460
000803	Internal Transfer	\$ 3,102,636	\$ 1,032,545	33.3%	\$ 3,350,176
000804	Miscellaneous Revenue	\$ 25,000	\$ 8,103	32.4%	\$ 33,124
000805	Contract Revenue	\$ 3,906,360	\$ 461,141	11.8%	\$ 2,940,200
000806	Grant Revenue	\$ 341,494	\$ 192,979	56.5%	\$ 366,359
000807	Donations	\$ 200,500	\$ 26,243	13.1%	\$ 78,730
000808	Interest Revenue				Interest rate increased substantially from projection \$ 291,141
		\$ 220,732	\$ 146,172	66.2%	Will take place at mid-year \$ 309,398
000809	Transfers In	\$ 309,398	\$ -	0.0%	\$ 309,398
000813	Special Projects Dues	\$ 16,304	\$ 15,815	97.0%	\$ 15,815
000819	Special Event Revenue	\$ 20,000	\$ -	0.0%	\$ -
000820	Program Meals Revenue	\$ 160,000	\$ 79,631	49.8%	\$ 238,894
000823	Program Income	\$ 691,308	\$ 230,236	33.3%	\$ 690,707
000824	Match	\$ 35,600	\$ 56,475	158.6%	\$ 84,225
000826	Borrowers Fees	\$ 7,000	\$ 457	6.5%	\$ 1,370
000827	Loan Packaging Fees	\$ 7,750	\$ 1,200	15.5%	\$ 3,600
000828	Service Fees	\$ 6,200	\$ 1,525	24.6%	\$ 4,574
000829	Program Administration	\$ 120,000	\$ 32,145	26.8%	\$ 96,434
000840	Veterans	\$ 114,000	\$ 28,500	25.0%	\$ 114,000
000841	Oregon Project Independence	\$ 1,045,000	\$ 221,823	21.2%	\$ 665,469
000842	OEDD/OECD			0.0%	
		\$ 120,000	\$ -		Quarterly Billings Sent;Accruals in Nov \$ 120,000
000843	ODOT			0.0%	
		\$ 1,465,567	\$ (27)		Quarterly Billings Sent;Accruals in Nov \$ 1,026,218
000844	Dept. of Land Conservation Dev	\$ 48,000	\$ -	0.0%	\$ 48,000
000846	Coordinated Care	\$ 7,410,000	\$ 3,003,400	40.5%	\$ 9,010,200
000848	CCO Metrics Income	\$ 305,000	\$ -	0.0%	Year-End reconciliation \$ 305,000
000860	Economic Development Admin	\$ 75,000	\$ -	0.0%	\$ 75,000

000862	Older Americans Act	\$ 1,223,000	\$ 452,046	37.0%		\$ 1,356,138
000863	Title XIX	\$ 15,751,799	\$ 5,345,996	33.9%		\$ 15,988,179
000864	Federal Senior Meals	\$ 650,000	\$ 230,680	35.5%		\$ 692,039
000865	USDA	\$ 95,000	\$ 25,484	26.8%		\$ 76,452
000867	Federal Match	\$ 100,000	\$ -	0.0%		\$ 71,894
000869	Siletz Revenue	\$ 10,000	\$ 2,289	22.9%		\$ 9,156

**REVENUE**

**\$ 57,160,554 \$ 11,942,967** 20.9% Overall YTD is reasonable and projections point to positive trend \$ 57,397,294

000410	Leave Benefits	\$ 740,288	\$ 212,252	28.7%		\$ 688,755
000420	Fringe Benefits	\$ 1,074,691	\$ 333,505	31.0%		\$ 1,035,514
000421	Insurance Benefits	\$ 3,728,922	\$ 964,666	25.9%		\$ 3,093,999
000425	PERS Benefits	\$ 3,219,395	\$ 927,092	28.8%		\$ 2,981,277
000430	PERS Reserve	\$ 250,151	\$ 32,222	12.9%		\$ 171,667
0001ED	Executive Director	\$ 163,922	\$ 55,928	34.1%		\$ 167,784
0004PD	Program Director	\$ 475,870	\$ 141,651	29.8%		\$ 384,954
0004TM	Technology Manager	\$ 5,640	\$ 1,113	19.7%		\$ 3,340
0010PM	Program Manager	\$ 247,752	\$ 55,602	22.4%		\$ 166,805
0013PS	Program Supervisor	\$ 918,136	\$ 259,493	28.3%		\$ 778,478
0015QA	QA & Improvement Manager	\$ 51,656	\$ -	0.0%	Project Manager Mid-Year Hire	\$ 26,000
0016LO	Loan Officer	\$ 71,368	\$ -	0.0%		\$ -
0019PM	Personnel Manager	\$ 115,985	\$ 38,603	33.3%		\$ 115,809
0022SA	Senior Accountant	\$ 51,973	\$ -	0.0%	Accounting Supervisor Mid-Year Hire	\$ 38,400
0046CM	Case Manager	\$ 2,971,415	\$ 842,701	28.4%		\$ 2,528,103
0053CC	Contracts Coordinator	\$ 122,728	\$ 30,698	25.0%		\$ 102,094
0055CS	Clerical Supervisor	\$ 269,074	\$ 89,820	33.4%		\$ 269,459
0058AP	Assistant Planner	\$ 114,927	\$ 27,312	23.8%		\$ 81,936
005PIO	Public Information Officer	\$ 72,747	\$ 25,782	35.4%		\$ 77,345
0060AS	Accounting Specialist	\$ 47,466	\$ 15,532	32.7%		\$ 48,095
0064ES	Eligibility Specialist	\$ 1,437,220	\$ 400,659	27.9%		\$ 1,201,978
0064MM	Money Management Coord	\$ 46,914	\$ 16,293	34.7%		\$ 48,880
0067EA	Executive Assistant	\$ 55,370	\$ 17,725	32.0%		\$ 53,175
0070AC	Accounting Clerk II	\$ 57,183	\$ 8,344	14.6%		\$ 32,424
0076AA	Administrative Assistant	\$ 471,107	\$ 164,687	35.0%		\$ 494,061
0076BO	Business Officer	\$ 68,968	\$ 21,493	31.2%		\$ 64,479
0085CS	Clerical Specialist	\$ 410,426	\$ 98,667	24.0%		\$ 296,002
0085SS	Software Support Specialist	\$ -	\$ 19,280	0.0%		\$ 57,840
0085WS	Workstation Support Specialist	\$ 86,364	\$ -	0.0%		\$ -
013TSM	Transportation Manager	\$ 87,237	\$ 13,855	15.9%		\$ 41,566
025NSS	Network Support Specialist	\$ 204,327	\$ 51,610	25.3%		\$ 154,830
031CDP	CED Planner	\$ 294,291	\$ 83,720	28.4%		\$ 251,161



000546	Loan Fees	\$ 15,000	\$ 1,105	7.4%		\$ 3,316
000549	Maintenance and Repair	\$ 94,000	\$ 36,988	39.3%		\$ 110,963
000550	Marketing Expense	\$ 3,500	\$ -	0.0%		
000551	Other Operating	\$ -	\$ 110	0.0%		\$ 330
000553	Loan Admin Exp	\$ 150,000	\$ 26,322	17.5%		\$ 78,965
000555	Postage	\$ 56,828	\$ 14,016	24.7%		\$ 42,049
000558	Printing	\$ 19,350	\$ 5,619	29.0%		\$ 16,858
000561	Rent	\$ 683,179	\$ 237,032	34.7%		\$ 711,095
000564	Resource Reserve	\$ 60,000	\$ -	0.0%		\$ -
000567	Supplies	\$ 78,075	\$ 26,970	34.5%		\$ 80,911
000568	Stipend	\$ 139,008	\$ 16,350	11.8%		\$ 49,051
000570	Technology Indirect	\$ 975,504	\$ 325,168	33.3%		\$ 975,505
000573	Telephone	\$ 181,618	\$ 46,614	25.7%		\$ 139,843
000575	Special Event Expense	\$ 20,000	\$ -	0.0%		\$ -
000576	Training	\$ 128,900	\$ 43,742	33.9%		\$ 131,226
000577	Volunteer Recognition	\$ 23,970	\$ 6,197	25.9%		\$ 18,590
000578	Meal Delivery Travel	\$ 53,000	\$ 14,821	28.0%		\$ 44,463
000579	Travel	\$ 131,320	\$ 48,625	37.0%		\$ 145,875
000582	Utilities	\$ 67,677	\$ 19,115	28.2%		\$ 57,344
000584	Janitorial	\$ 97,900	\$ 26,844	27.4%		\$ 80,532
	<b>MATERIALS AND SUPPLIES</b>	<b>\$ 20,712,873</b>	<b>\$ 6,292,404</b>	30.4%	Trending under budget for trimester and FYE projections	<b>\$ 18,774,940</b>
			\$ -			
000580	Transfers Out	\$ 314,398	\$ -	0.0%	Will take place mid-year	\$ 314,398
000583	Operating Contingency	\$ 9,247,090	\$ -	0.0%		\$ -
	<b>TRANSFERS AND CONTINGENCY</b>	<b>\$ 9,561,488</b>	<b>\$ -</b>	0.0%		<b>\$ 314,398</b>
000595	Capital Purchase	\$ 405,000	\$ 146,119	36.1%		\$ 400,000
000596	Leasehold Improvement	\$ 66,000	\$ 9,413	14.3%	Toledo HVAC project complete, full charges realized in November	\$ 66,000
	<b>CAPITAL OUTLAY</b>	<b>\$ 471,000</b>	<b>\$ 155,532</b>	33.0%		<b>\$ 466,000</b>
	<b>EXPENSE</b>	<b>\$ 51,959,719</b>	<b>\$ 12,381,807</b>	23.8%	Trending under budget for trimester and FYE projections	<b>\$ 37,952,596</b>
	<b>NET (GAIN/LOSS)</b>		<b>\$ (438,839)</b>			<b>\$ 19,444,699</b>



# Finance Committee Bylaws

Adopted XXXX

## **ARTICLE I- Organization**

The name of the organization is Finance Committee of Oregon Cascades West Council of Governments (OCWCOG). All Finance Committee meetings are open, public meetings.

## **ARTICLE II- Purpose and Objective**

Finance Committee is established by OCWCOG to advise the OCWCOG Board of Directors in matters related to the OCWCOG's budget and financial activities.

- a) Finance Committee will meet periodically to review and discuss the year-to-date financial statements of OCWCOG.
- b) Finance Committee will meet annually to review and discuss the annual audit of OCWCOG.
- c) Finance Committee will review and determine if proposed financial policy changes should be approved and forwarded to the OCWCOG Board of Directors for review and adoption.

## **ARTICLE III- Membership**

Definitions:

- a) Executive Committee – The Committee established by the OCWCOG bylaws which is comprised of a Chair, Vice-Chair, Treasurer and three at-large Representatives (one from each County represented by OCWCOG).
- b) Standing Committee – Advisory Committees to the Board of Directors of OCWCOG. The Executive Committee may create or dissolve a Standing Committee. Current standing Committees (Sept 2022) include: Cascades West Area Commission on Transportation (CWACT), Senior Services Advisory Committee (SSAC), Disability Service Advisory Committee (DSAC), Loan Program Advisory Committee (LPAC) and Transportation Brokerage Advisory Committee (TBAC).

Members:

- a) Executive Committee members
- b) Committee Chair of each of OCWCOG's Standing Committees

#### **ARTICLE IV- Officers**

Election and Terms

- a) Officers shall consist of Chairperson, Vice-Chairperson and Secretary-Treasurer. The Chairperson of the Committee defaults to the Executive Committee Treasurer.

#### **ARTICLE V- Committees**

The following committees are established with membership and chairmanship to be appointed according to the OCWCOG Bylaws, Article IV

- a) Budget Committee

Responsible for reviewing, adjusting and recommending to the Board for adoption, an annual budget as per ORS 294.900-294.930.

#### **ARTICLE VI- Organizational Procedures**

Meetings:

- a) Finance Committee shall meet every other month, prior to OCWCOG Board meetings. A calendar of meetings for the year shall be distributed in January of each year.
- b) Financial informational updates, including year-to-date budget to actual reports, will be distributed to Finance Committee members for review and discussion.
- c) Other financial information that could be shared and discussed with the Committee include annual audit updates, budget processing and supplemental budget possibilities.

#### **ARTICLE VII- Amendments**

Amendments to these bylaws must first be approved by majority vote of the OCWCOG Board of Directors.