



## Meeting of the Board of the Whatcom Council of Governments

**Wednesday, January 15, 2025, 3:00 p.m.**

Gordon W. Rogers Conference Room

314 East Champion Street, Bellingham, Washington

Join using **Zoom** <https://us06web.zoom.us/j/88943621904>

Or phone: (253) 215-8782

Page(s)

### **Agenda**

**A. Call to Order**

**B. Public Comment**

Citizens may speak informally to the Board, for up to 3 minutes, on matters pertinent to its statutory responsibilities and which are not the subject of a public hearing.

**C. Additions to the Agenda (if any)**

**D. Consent Agenda\***

- 2-5 1. Minutes of the meeting of December 11, 2024
- 6-7 2. December 2024 claims

8 **E. Budget Report**

Budget report for the year ending December 31, 2024

**F. Old Business (if any)**

**G. New Business**

- 1. Appointment of three small-city representatives to the Executive Committee - Hugh Conroy\*
- 2. Election of Chair, Vice-chair, and Secretary-Treasurer - Hugh Conroy\*
- 9 - 18 3. Consideration of adoption of WCOG's 2025 Cost Allocation Plan - Ron Cubellis\*
- 4. Modification of the WCOG Bylaws regarding duties of the Executive Committee. Discussion only -- Hugh Conroy
- 5. Other New Business if any

**H. Director's Report - Hugh Conroy**

**I. Correspondence (if any)**

**J. Board Open Forum**

**K. Adjourn**

\*Action item

**DRAFT** Whatcom Council of Governments  
Board Minutes  
December 11, 2024

In Attendance (In person or via Zoom):

Members      *Voting:* **Bellingham:** Michael Lilliquist, Kim Lund, Skip Williams; **Blaine:** Richard May; **Everson:** John Perry; **Ferndale:** Greg Hansen (Secretary/Treasurer); **Lake Whatcom Water & Sewer District:** Jeff Knakal; **Lynden:** Scott Korthuis (Chair); **City of Nooksack:** Kevin Hester; **Whatcom County:** Kaylee Galloway, Satpal Sidhu.  
*Ex Officio:* **PUD #1:** Atul Deshmane.

Guests        **WSDOT:** Ron Pate, Justin Resnick, Chris Damitio, John Shambaugh, Kirsten Beale, Janice Schuch.

Staff           Hugh Conroy, Ron Cubellis, Melissa Fanucci, Michelle Grandy, Emily Moran.

A.      **Call to Order**

Mr. Conroy determined that a quorum was present, and Chairman Korthuis called the meeting to order at 3:30p.m.

B.      **Public Comment**

None

C.      **Agenda Additions / Changes**

Chair Korthuis explained a need to remove the Proposed 2025 meeting calendar from the Consent Agenda and add it as a new item because an Executive Committee meeting needs to be added in March 2025. **Motion:** Mr. Lilliquist moved, seconded by Mr. Sidhu. Motion passed with none opposed.

D.      **Consent Agenda**

The Consent Agenda included the minutes of the meeting of October 9, 2024, and September through November 2024 claims. **Motion:** Mr. Lilliquist moved, seconded by Mr. Sidhu, to approve. **Motion passed** with none opposed.

E.      **Approval of Proposed 2025 Meeting Calendar.**

Noting the addition of an Executive Committee meeting on March 12, 2025, Mr. Korthuis asked for a motion to approve the 2025 meeting calendar as presented. **Motion:** Mr. Lilliquist moved to approve, seconded by Mr. Sidhu. **Motion passed** with none opposed.

E.      **Budget Report**

Mr. Cubellis reported on budget report for the period ending October 31, 2024.

F.      **Old Business**

**1. Final Draft 2025 Budget.** Mr. Cubellis presented the draft 2025 budget. Mr. Korthuis asked for a motion to approve **Motion:** Mr. Sidhu, seconded by Mr. Hester, moved to approve the 2025 budget as presented. **Motion passed** with none opposed.

2. Washington's I-5 Master Planning Project – Ron Pate, WSDOT.

Mr. Pate gave an overview of the Cascadia High-Speed Rail & I-5 Program office that he oversees.

Mr. Lilliquist asked about initial thoughts on integrating I-5 planning with high-speed rail (HSR) planning. Mr. Pate noted that WSDOT has a new grant from the U.S. Federal Rail Administration (FRA) to complete a service development plan (SDP). That work will include discussion of how HSR will integrate into the I-5 corridor transportation system.

Mr. Sidhu noted that it has not been determined yet where the HSR stops will be – noting that if there is going to be a stop in Whatcom County, local governments here need to be planning land-uses, zoning, and transportation connections that will support HSR. Mr. Pate noted that the FRA gives four years to complete the SDP (which should include stop locations?).

Mr. Deshmane, noting that HSR will likely be powered by electricity, emphasized that impacts to and needs from the power grid and transmission will need to be figured out. Mr. Pate noted that FRA requires that SDPs focus on using existing technologies.

Ms. Lund, noting the WCOG Council Board's current discussion of proposing a study of I-5 through Bellingham/Whatcom County, asked Mr. Pate if WSDOT had the capacity to take on more studies given current commitments and recent drops in state-wide funding for transportation programs. Mr. Pate noted that the I-5 Master Planning work is getting underway and will look at all the ideas from regions up and down the corridor. A more localized study of I-5 is something that WSDOT will have to discuss as a proposal or planning project moves forward in the context of the overall Master Plan development.

Mr. Korthuis noted that the Whatcom County (Council's) Business and Commerce Committee (WCBCC) is very interested in more I-5 capacity. Mr. Korthuis asked, if a third lane is identified as the way to move forward, how long would it take to build? Mr. Pate noted that many variables determine the timelines of major projects like that (e.g. available revenue, environmental conditions, stakeholder/public process, etc.). Mr. Pate felt that WSDOT regional offices might have a better sense of project timelines in their respective locations and also noted that the master planning could shed some more light on that. Mr. Korthuis shared his conclusion that it would be more than five years.

Mr. Korthuis also asked Mr. Pate how long it would be before tracks for HSR could start being constructed. Mr. Pate estimated 15 to 20 years. Mr. Korthuis thanked Mr. Pate for making time for the meeting and helping the WCOG have a more informed discussion.

2. Draft WCOG 2025 Legislative Priority List.

Mr. Korthuis opened the discussion of WCOG's legislative priority project list.

Mr. Conroy introduced the current draft in the packet, reviewed the board's discussion at its October meeting – which included initiating development of a request for a Whatcom County/Bellingham I-5 study (which would include evaluation of adding a third lane), and referenced the current draft of a one-page I-5 study project description also in the meeting packet.

Mr. May expressed agreement that I-5 needs improvement but was concerned that this stretch of freeway would be difficult and expensive to widen given topography and other issues. He hoped there might be less infrastructure intensive ways to improve operations.

Mr. Lilliquist commented that while including evaluation of a third lane adds more work to the study scope, it would be good to facilitate a thorough discussion so that the community can better understand the alternatives and tradeoffs.

Mr. Sidhu commented that State Route 9 could also be studied as an alternative to I-5, especially for truck traffic that might have no need to stop in Whatcom County.

Mr. Hansen commented that the study would be important because it shows we listened to the WCBCC, to his constituents in Ferndale, and others.

Ms. Lund stated that the addition of a third lane seems unattainable for many reasons, some already mentioned. She explained that her primary concern is safety. Related to safety, Ms. Lund cited I-5's functionally deficient on and off-ramps in Bellingham.

Mr. Williams wanted to clarify that the I-5 study request could be updated to include some of the additional issues that the Council Board has identified today. Mr. Conroy said that he would review the notes and add those elements.

Mr. Conroy sought clarification on how the I-5 study request would be listed in the overall priority list. After brief discussion, the consensus was to list it as a WCOG priority rather than attributing the request to a specific local government or agency.

Mr. Korthuis requested a motion to approve the 2025 WCOG Legislative Priority Project List, inclusive of subsequent updating of project-specific funding needs, the addition of a Whatcom/Bellingham I-5 study, and additions to the I-5 study scope of issues discussed today.

**Motion:** Mr. Sidhu moved, seconded by Mr. Williams, to approve. **The motion passed** with none opposed.

F. **New Business**

**1. Consideration for Adoption, a revised WCOG Personnel Manual.**

Mr. Cubellis reviewed the introductory memo, highlighting the more significant updates that have been drafted. WCOG engaged a human-resources law firm to help identify necessary and other appropriate updates.

Mr. Lilliquist asked to clarify that WCOG had included a remote-work policy. Mr. Cubellis confirmed that this was covered in the newly-added Hybrid Work section.

**Motion:** Mr. Lilliquist, seconded by Mr. Williams, moved to approve the updated WCOG Personnel Manual as presented. **Motion passed** with none opposed.

**2. Consideration of a WCOG electronic funds transfer (EFT) policy**

Mr. Cubellis introduced the item – explaining that the adoption of an EFT policy is being emphasized by the state auditor’s office and that the proposed policy describes what WCOG has been doing with electronic funds transfers for many years.

**Motion:** Mr. Williams, seconded by Mr. Hester, moved to adopt the EFT policy as presented. **Motion passed** with none opposed.

3. Consideration of a resolution in support of increased, state-wide funding for Regional Transportation Planning Organizations (RTPOs)

Mr. Conroy introduced the draft resolution, explaining that the resolution lists the same RTPO funding objectives that the WCOG Council Board has voted this year to support. The use of a resolution is requested by the RTPOs who are preparing supporting materials to share with legislators.

**Motion:** Ms. Galloway, seconded by Mr. Williams, moved to adopt WCOG Resolution 2024-02, Support for Increased Funding For Washington State’s Regional Transportation Planning Program. **Motion passed** with none opposed.

G. **Director’s report:**

Mr. Conroy noted that the January 2025 Council Board meeting would likely include a discussion of the duties that the WCOG bylaws assigns to the Executive Committee and the need to maintain an annual December advisory vote on the budget proposed for the following year.

Mr. Conroy also gave quick updates on:

- The imminently expected decision regarding WSDOT’s application to the US DOT SMART Program for the IMTC Advanced Border Information System (ABIS)
- WCOG’s recent submission of a regional Commute Trip Reduction (CTR) Plan to WSDOT.
- Continued support of member government’s GMA Comp Plan preparations.
- Next year’s undertaking of a household travel survey (HTS) for state vehicle miles traveled data collection requirements, and
- The recent, additional commitment of funds from BC Ministry of Transportation & Transit of an additional \$20,000 for the 2025 IMTC Personal Vehicle Survey.

H. **Adjourn**

There being no further business, the meeting adjourned at 4:29 p.m.

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Greg Hansen  
Secretary-Treasurer

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Hugh Conroy  
Director

Scheduled for approval on January 15, 2025

**Whatcom Council of Governments**  
**CLAIMS LISTING**  
**December 2024**

	<u>Date</u>	<u>Num</u>	<u>Source Name</u>	<u>Memo</u>	<u>Paid Amount</u>
<b>Dec 24</b>	12/01/2024	MF 110124	Mailgun Technologies	Communication Services	9.84
	12/01/2024	MF 110224	Amazon Web Services	Communication Services	598.35
	12/01/2024	MF 111424	Port of Bellingham (v)	Supplies	101.25
	12/01/2024	MF 111424	Port of Bellingham (v)	Supplies	187.50
	12/01/2024	MG 111824	META (Facebook) Inc.	Communication Services	42.66
	12/01/2024	MG 111824	Office Depot	Supplies	29.96
	12/01/2024	BB 110724	Yiftee Local Gifts	Incentives	107.00
	12/01/2024	EC 110624	Bellingham Bay Running	Incentives	100.00
	12/01/2024	EC 110624	Fairhaven Runners	Incentives	100.00
	12/01/2024	EC 110624	REI Inc.	Incentives	50.00
	12/01/2024	EC 112024	Village Books	Incentives	25.00
	12/01/2024	JM 112124	Pendragon Software Corporation	Office Equipment & Software	40.00
	12/01/2024	RC 102624	RightWorks LLC	Office Equipment & Software	180.94
	12/01/2024	RC 110124	Google LLC	Office Equipment & Software	134.40
	12/01/2024	RC 111124	Heroku Inc.	Communication Services	136.26
	12/01/2024	RC 111224	GoDaddy	Communication Services	150.16
	12/01/2024	RC 111224	GoDaddy	Communication Services	49.82
	12/01/2024	RC 111424	Adobe Systems Inc.	Office Equipment & Software	37.53
	12/01/2024	RC 111524	Sanitary Service Corporation	Utilities	123.93
	12/01/2024	RC 111824	Intermedia.net Inc	Communication Services	338.95
	12/01/2024	RC 112024	Adobe Systems Inc.	Office Equipment & Software	34.31
	12/06/2024	3835	A-1 Shredding, Inc.	Shredding	45.00
	12/06/2024	3836	Applied Digital Imaging	Printing	279.39
	12/06/2024	3837	Bruce's Janitor Service	Janitorial	625.00
	12/06/2024	3838	Cascade Natural Gas	Utilities	331.48
	12/06/2024	3839	CenturyLink	Communications	75.00
	12/06/2024	3840	Good Eye Design	Professional Services	1,312.50
	12/06/2024	3841	McBride Public Affairs LLC	Professional Services	4,217.00
	12/06/2024	3842	McClatchy Company LLC	Public Hearing Notices	131.24
	12/06/2024	3843	Puget Sound Energy	Utilities	187.23
	12/06/2024	3844	US Bank	Purchase Card Charges	2,577.86
	12/06/2024	3845	Whatcom Transportation Authority	CTR Incentives	1,000.00
	12/06/2024	3846	Whatcom County P&DS	Project Pass-Through Funding	5,902.20
	12/06/2024	EFT	WCOG Petty Cash	Petty Cash Refill	250.00
	12/09/2024	EFT	QuickBooks Payroll Service	Deposit Fees	1.75
	12/09/2024	EFT	QuickBooks Payroll Service	Sales tax	0.16
	12/09/2024	EFT	QuickBooks Payroll Service	Deposit Fees	1.75
	12/09/2024	EFT	QuickBooks Payroll Service	Sales Tax	0.16
	12/10/2024	EFT	United Way	Employee Contributions	528.00
	12/10/2024	EFT	Champion Building LLC	Office Lease	6,263.60
	12/10/2024	EFT	Ramirez, Jasmine	Incentives	250.00
	12/27/2024	EFT	HSA Bank	HSA Fees	9.00
	12/27/2024	EFT	AWC via Vimly	Benefits	71.80
	12/27/2024	EFT	AWC via Vimly	Benefits	9,681.00
	12/27/2024	EFT	Empower Retirement	Retirement	468.00
	12/27/2024	EFT	Empower Retirement	Retirement	334.52
	12/27/2024	EFT	Empower Retirement	Retirement	300.00
	12/27/2024	EFT	HSA Bank	HSA Fees	1,500.00
	12/27/2024	EFT	HSA Bank	HSA Fees	1,046.00
	12/27/2024	EFT	WA Dept of Retirement Systems	PERS Contribution	3,301.86
	12/27/2024	EFT	WA Dept of Retirement Systems	PERS Contribution	4,382.63
	12/27/2024	EFT	WA Dept of Retirement Systems	PERS Contribution	710.76
	12/27/2024	EFT	Internal Revenue Service	Payroll taxes	8,278.00
	12/27/2024	EFT	Internal Revenue Service	Payroll taxes	1,151.95
	12/27/2024	EFT	Internal Revenue Service	Payroll taxes	1,151.95
	12/27/2024	EFT	Internal Revenue Service	Payroll taxes	0.00
	12/30/2024	EFT	QuickBooks Payroll Service	Payroll	54,512.93
	12/30/2024	EFT	QuickBooks Payroll Service	Deposit Fees	1.75
	12/30/2024	EFT	QuickBooks Payroll Service	Sales Tax	0.16
	12/31/2024	EFT	United Way	Employee Contributions	528.00
	12/31/2024	EFT	AFLAC	Employee Paid Coverage	129.56
	12/31/2024	EFT	WA Dept of Retirement Systems	PERS Contribution	4,740.63

**Whatcom Council of Governments**  
**CLAIMS LISTING**  
 December 2024

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<u>Date</u>	<u>Num</u>	<u>Source Name</u>	<u>Memo</u>	<u>Paid Amount</u>
12/31/2024	EFT	WA Dept of Retirement Systems	PERS Contribution	6,790.42
Dec 24				<u>125,648.10</u>

**The Council Board retroactively approves the payments made during December 2024, for the above listed claims in the total amount of \$126,648.10\***

<u>Secretary/Treasurer</u>		
<u>Board Officer</u>	<u>Title</u>	<u>Date</u>

**Whatcom Council of Governments**  
**Board Budget Report**  
 January through December 2024

	<u>Jan - Dec 24</u>	<u>2024 Budget</u>	<u>% of Budget</u>
<b>Income</b>			
333 · Federal Grants	1,274,663	1,614,228	79%
334 · State Grants	386,965	194,422	199%
337 · Local Grants	107,205	114,859	93%
361 · Interest Income	11,058	5,000	221%
367 · Contributions & Donations	18,599	18,000	103%
368 · Membership Dues	195,315	195,304	100%
369 · Other Income	2,216	3,000	74%
<b>Total Income</b>	<u>1,996,021</u>	<u>2,144,813</u>	<u>93%</u>
<b>Expense</b>			
505 · Communication Services	32,617	59,600	55%
510 · Consultants & Contract Services	441,202	576,598	77%
515 · Incentives	18,692	18,000	104%
520 · Insurance- Property & Liability	11,997	12,360	97%
530 · Office Equipment & Software	40,696	29,560	138%
535 · Pass-Through Funding	29,237	45,000	65%
545 · Printing	45,335	36,000	126%
550 · Professional Development	9,435	8,000	118%
555 · Rent	86,451	74,967	115%
560 · Repair & Maintenance	449	3,000	15%
565 · Payroll - Salaries & Wages	883,631	899,113	98%
566 · Payroll - Taxes & Benefits	304,086	331,253	92%
575 · Supplies	15,560	26,700	58%
580 · Travel	20,107	12,000	168%
585 · Utilities	14,199	16,000	89%
590 · Miscellaneous Expense	2,366		
<b>Total Expense</b>	<u>1,956,060</u>	<u>2,148,151</u>	<u>91%</u>
<b>Net Increase (Decrease) in Cash</b>	<u><b>\$39,961</b></u>	<u><b>(\$3,338)</b></u>	

Balance Sheet as of:

	<u>1/1/2024</u>	<u>12/31/2024</u>	<u>Cash &amp; Investments</u>	
Cash on hand	\$ 24,328	\$ 57,341	Target (4 mos.)	\$508,851
Investment Account	335,821	342,134	Available	\$399,475
Accounts Receivable	208,875	245,756		
Total	\$ 569,024	\$ 645,231		
Accounts Payable	38,976	25,316		
Net Equity	<u>\$ 530,048</u>	<u>\$ 619,915</u>		





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**MEMORANDUM**

To: The Council Board  
From: Ron Cubellis, Deputy Director  
Date: January 8, 2025  
Subject: **2025 Cost Allocation Plan**

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Staff is recommending the approval of the 2025 Cost Allocation Plan.

A cost allocation plan is the federally approved way to allocate overhead and employee benefit expenses to federally funded activities. The US Government wants to make sure they are not paying more than their fair share of the indirect expenses such as administrative staff, rent, paid holidays, etc.

The 2025 allocation plan that follows is a restatement of the WCOG 2025 budget. If the year goes exactly as budgeted, the rates determined by the plan will ensure that WCOG recaptures the full overhead and benefit costs incurred during the year. This method is referred to as fixed rate with carryforward. The carryforward comes into play when life doesn't unfold as planned. The following year's rates are adjusted for prior year's under- or over- recaptured amounts.

The draft plan follows this memo.

**SUGGESTED MOTION:** Move to approve the 2025 Cost Allocation Plan, as presented.

Draft



## 2025 Cost Allocation Plan

Whatcom Council of Governments  
314 East Champion Street  
Bellingham, WA 98225  
(360) 676-6974

# Draft

## TABLE OF CONTENTS

Cost Allocation Plan Proposal Certification	3
Introduction	4
Allocation Method	4
Employee Organization Chart	4
Indirect Cost Rate	
Table 1: 2024 Income & Expenses	5
Table 2: 2024 Indirect Salaries & Benefits	6
Table 3: Reconciliation of 2024 Indirect Cost Recovery	6
Table 4: Estimated 2025 Indirect Salaries & Benefits	7
Table 5: 2025 Estimated Indirect, Excluded & Direct Costs	7
Table 6: 2025 Indirect Cost Rate Calculation	7
Fringe Benefit Rate	
Table 7: Reconciliation of 2024 Fringe Benefit Recovery	8
Table 8: Estimated 2025 Fringe Benefit Costs	8
Table 9: 2025 Fringe Benefit Rate Calculation	9

Draft

WHATCOM COUNCIL OF GOVERNMENTS  
**COST ALLOCATION PLAN PROPOSAL  
CERTIFICATION**

**January 1, 2025 – December 31, 2025**

This is to certify that I have reviewed the cost allocation plan proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal dated January 15, 2025, to establish billing or final indirect cost rates for January 1, 2024 through December 31, 2025, are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Whatcom Council of Governments

\_\_\_\_\_  
Hugh Conroy, Director

\_\_\_\_\_  
Date

Passed and approved this 15th day of January, 2025, in Bellingham, Washington, a quorum being present.

\_\_\_\_\_  
Board Secretary/Treasurer

**INTRODUCTION**

The Whatcom Council of Governments staffing stabilized in early 2024 after several changes in 2023. A delayed hiring in 2024 resulted in lower benefit expense than budgeted for the year. This resulting in an overcollection in 2024 that carries forward as a negative adjustment to the 2025 benefit rate.

For comparison, the 2024 allocation plan indirect and benefit rates were 72% and 62%.

The 2025 fixed rates are:

Indirect Costs	69%
Fringe Benefits	53%

**ALLOCATION METHOD**

The Whatcom Council of Governments uses the fixed rate with carry forward method to allocate indirect costs and fringe benefits. During the budgeting process rates are established by estimating indirect cost as a percentage of direct labor costs and the fringe benefits as a percentage of direct, excluded and indirect labor costs. The rates are used to allocate indirect and fringe benefit costs each month regardless of actual costs incurred. After the close of each calendar year, the indirect and fringe costs recovered are compared to the actual costs to determine the amount to carry forward as an adjustment to the following year's rates.

**Whatcom Council of Governments  
2025 Organization**

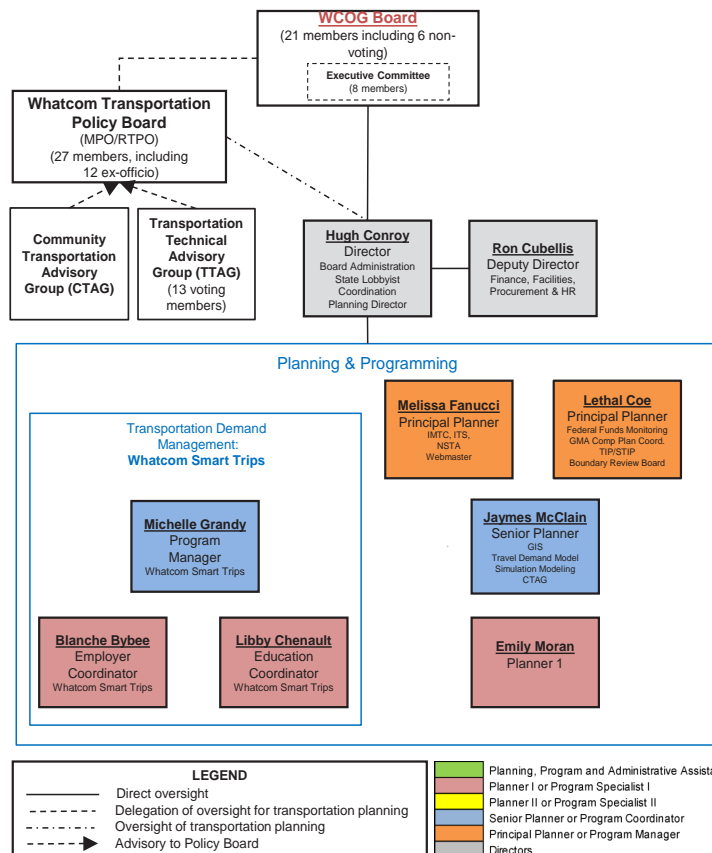


Table 1: 2024 Income and Expenses

<b>Whatcom Council of Governments Actual 2024 Income &amp; Expenditures</b>		
<b>INCOME</b>		
Member Dues	\$	195,315
Local		107,205
State		386,965
Federal		1,274,663
Interest Income		11,058
Contributions & Donations		18,599
Miscellaneous		2,216
TOTAL INCOME	\$	1,996,021
<b>EXPENSES</b>		
Communication Services	\$	32,617
Consultants & Contracted Svcs		441,202
Incentives		18,692
Insurance - Property & Liability		11,997
Office Equipment & Software		40,696
Pass-Through Funding		29,237
Payroll - Salaries & Wages		883,560
Payroll - Benefits & Taxes		304,086
Printing		45,335
Professional Development		9,435
Rent		86,451
Repair & Maintenance		449
Supplies		15,560
Travel		20,107
Utilities		14,199
Miscellaneous		2,437
TOTAL EXPENSES	\$	1,956,062

**Table 2: 2024 Indirect Salaries & Benefits**

POSITION	SALARIES	BENEFITS	TOTALS
Executive Director	\$ 10,393	\$ 6,444	\$ 16,837
Deputy Director	115,214	71,433	186,647
Principal Planner	5,417	3,356	8,773
Totals	\$ 131,024	\$ 81,233	\$ 212,257

**Table 3: Reconciliation of 2024 Indirect Cost Recovery**

2024 Actual Expenses	Total Expenses	Indirect Expenses	Excluded Expenses	Direct Expenses
Wages (excluding paid leave)	\$ 754,238	\$ 131,024	\$ 277	\$ 622,937
Benefits (including paid leave)	433,408	81,233	172	352,003
Subtotal	\$ 1,187,646	\$ 212,257	\$ 449	\$ 974,940
Communication Services	32,617	8,833	-	23,784
Consultants & Contracted Svcs	441,202	38,831	50,457	351,914
Incentives	18,692	-	-	18,692
Insurance - Property & Liability	11,997	11,997	-	-
Office Equipment & Software	40,696	40,696	-	-
Pass-Through Funding	29,237	-	19,526	9,711
Printing	45,335	28	-	45,307
Professional Development	9,435	7,528	134	1,773
Rent	86,451	86,451	-	-
Repair & Maintenance	449	449	-	-
Supplies	15,560	3,226	200	12,134
Travel	20,107	264	-	19,843
Utilities	14,199	14,199	-	-
Miscellaneous	2,437	1,694	350	393
Subtotal	\$ 768,414	\$ 214,196	\$ 70,667	\$ 483,551
Totals	\$1,956,060	\$ 426,453	\$ 71,116	\$ 1,458,491
		\$426,453		Actual year 2024 indirect costs
		59,013		+/- 2023 indirect cost carry-forward
		\$ 485,466		Indirect eligible for recovery in 2024
2024 Rate: 76.00%		473,432		Indirect cost recovered in 2024
		\$ 12,034		Under/(over) recovery in 2024 carried forward into 2025 rate

**Table 4: Estimated 2025 Indirect Salaries & Benefits**

<b>POSITION</b>	<b>SALARIES</b>	<b>BENEFITS</b>	<b>TOTALS</b>
Executive Director	\$ 8,002	\$ 4,536	\$ 12,538
Deputy Director	119,636	67,816	187,452
Principal Planner	2,548	1,445	3,993
Totals	\$ 130,186	\$ 73,797	\$ 203,983

**Table 5: 2025 Estimated Indirect, Excluded & Direct Costs**

<b>2025 Proposed Expenses</b>	<b>Total Expenses</b>	<b>Indirect</b>	<b>Excluded</b>	<b>Direct</b>
Wages (excluding paid leave)	\$ 799,786	\$ 130,186	\$ -	\$ 669,600
Benefits (including paid leave)	453,404	73,797	-	379,607
Subtotals	\$ 1,253,190	\$ 203,983	\$ -	\$ 1,049,207
Communication Services	39,600	15,000	-	24,600
Consultants & Contracted Svcs	231,520	58,000	52,020	121,500
Incentives	20,000	-	-	20,000
Insurance - Property & Liability	14,000	14,000	-	-
Office Equipment & Software	47,551	47,551	-	-
Pass-Through Funding	235,474	-	20,474	215,000
Printing	13,000	-	-	13,000
Professional Development	13,200	12,000	-	1,200
Rent	75,771	75,771	-	-
Repair & Maintenance	3,000	3,000	-	-
Supplies	13,000	6,000	-	7,000
Travel	30,000	10,000	-	20,000
Utilities	8,000	8,000	-	-
Miscellaneous	-	-	-	-
Subtotals	\$ 744,116	\$ 249,322	\$ 72,494	\$ 422,300
Totals	\$ 1,997,306	\$ 453,305	\$ 72,494	\$ 1,471,507

**Table 6: 2025 Indirect Cost Rate Calculation**

CY 2025 Budgeted Indirect Cost	\$ 453,305		
CY 2024 Indirect carry-forward	12,034		
	<u>\$ 465,339</u>		
CY 2025 Budgeted Direct Salaries	\$ 669,600		
Total Indirect Cost	465,339		
		-----	=
Total Direct Salaries	669,600		<b>69%</b>



**Table 7: Reconciliation of 2024 Fringe Benefit Recovery**

2024 Actual Benefit Expenses	Total	
Holiday Leave	\$ 44,308	
Sick Leave	19,595	
Vacation Leave	63,256	
Other Paid Leave	2,163	
Subtotal	\$ 129,322	
Dental	11,246	
Disability	3,769	
Health Insurance	130,663	
Life Insurance	803	
Medicare Tax	13,651	
Retirement Contributions	82,232	
Social Security Alternative	55,880	
Vision	2,090	
Workers Compensation Insurance	3,754	
Subtotal	\$ 304,088	
Totals	\$ 433,410	Actual 2024 Fringe Benefit costs incurred
	8,542	+/- 2023 fringe benefit carry-forward
	\$ 441,952	Fringe benefits eligible for recovery in 2024
2024 rate: 62.00%	467,628	Fringe benefits recovered in 2024
	\$ (25,676)	Under/(over) recovered for 2024 carried forward into 2025 rate

**Table 8: Estimated 2025 Fringe Benefit Costs**

Benefit	Budget Amount
Holiday Leave	\$ 47,046
Sick Leave	25,332
Vacation Leave	68,759
Other Paid Leave	-
Subtotal	\$ 141,137
Dental	11,278
Disability	3,980
Health Insurance	132,549
Life Insurance	810
Medicare Tax	13,599
Retirement Contributions	85,718
Social Security	58,337
Vision	2,002
Workers Compensation Insurance	3,994
Subtotal	\$ 312,267
Total Estimated Fringe Benefits	\$ 453,404

**Table 9: 2025 Fringe Benefit Rate Calculation**

CY 2025 Budgeted Fringe Benefits	\$ 453,404	
CY 2024 Fringe Benefit carry-forward	(25,676)	
CY 2025 Recoverable Fringe Benefits estimate	<u>\$ 427,728</u>	
CY 2025 Budgeted Direct Salaries	\$ 669,600	
CY 2025 Budgeted Indirect Salaries	130,186	
CY 2025 Budgeted Excluded Salaries	-	
Total Salaries & Wages (excluding paid leave)	<u>\$ 799,786</u>	
	Total Fringe Benefits	427,728
		----- = <b>53%</b>
	Total Salaries (excluding paid leave)	799,786