

SKAGIT COUNCIL OF GOVERNMENTS BOARD OF DIRECTORS MEETING

Wednesday, February 17, 2021

Anticipated start time is 2:00 p.m. following the Transportation Policy Board meeting

[GoToMeeting](#)

Dial In: 1 (877) 568-4106

Access Code: 743-948-453

AGENDA

1. **Call to Order and Roll Call**
2. **Chair's Report**
3. **Executive Director's Report**
4. **Written Public Comments – *Mark Hamilton***
5. **Consent Agenda**
 - a. Approval of [January 20, 2021 Board of Directors Meeting Minutes](#)
 - b. Approval of [Accounts Payable Vouchers](#) and Payroll Certification
AP voucher batch #135709 and #135967 in an amount totaling \$22,700.73; and payroll certification for January 2021 in the amount of \$17,131.05.
6. **Action Items**
 - a. [Resolution 2021-01 To Approve 2021 Cost Allocation Plan](#) – *Pam Carlson*
7. **Roundtable and Open Topic Discussion**
8. **Next Meeting:** Wednesday, March 17, 2021, 2:00 p.m., [GoToMeeting](#)
9. **Adjourned**

Information:

[Actual vs Budget Jan-Dec 2020](#)

[Meeting Packet](#)

Title VI Notice: SCOG fully complies with Federal civil rights laws and does not discriminate on the basis of race, color, national origin, or sex. For more information, or to obtain a Title VI Complaint Form, visit SCOG's website at <https://scog.net/about/nondiscrimination/>.

Notificación del Título VI: El SCOG cumple plenamente con las leyes de derechos civiles federales sin discriminar por motivos de raza, color, nacionalidad o género. Si desea más información o tener acceso al formulario de denuncia del Título VI, visite la página web del SCOG: <https://scog.net/about/nondiscrimination/>.



BOARD OF DIRECTORS OFFICERS

Commissioner Lisa JanickiChair

Mayor Jill Boudreau.....Vice-Chair

BOARD OF DIRECTORS MEMBERSHIP AND VOTES

Anacortes.....1
 Burlington1
 Concrete.....1
 Hamilton.....1
 La Conner1
 Lyman1
 Mount Vernon1

Port of Anacortes.....1
 Port of Skagit1
 Samish Indian Nation.....1
 Sedro-Woolley1
 Skagit County3
 Skagit Public Utility District.....1
 Swinomish Indian Tribal Community1

QUORUM REQUIREMENT

A quorum consists of a simple majority (9) of the total votes (16).

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SKAGIT COUNCIL OF GOVERNMENTS
BOARD OF DIRECTORS
MEETING MINUTES

Wednesday, January 20, 2021
GoToMeeting Remote Meeting

MEMBERS PRESENT

Commissioner Lisa Janicki, Skagit County, Chair; Mayor Jill Boudreau, City of Mount Vernon; Commissioner Peter Browning, Skagit County; Mayor Laurie Gere, City of Anacortes; Mayor Ramon Hayes, Town of La Conner; Mayor Julia Johnson, City of Sedro-Woolley; Commissioner Steve Omdal, Port of Skagit; Mayor Steve Sexton, City of Burlington; and Commissioner Ron Wesen, Skagit County.

STAFF PRESENT

Kevin Murphy, Executive Director; Katie Bunge, Associate Planner; Pam Carlson, Finance Manager; and Mark Hamilton, Senior Transportation Planner.

MINUTES

1. Call to Order: Commissioner Janicki called the meeting to order at 2:42 p.m.
Roll Call: Roll was taken with a quorum present.
2. Chair's Report: Commissioner Janicki reported that for the upcoming year, she will have a recurring meeting with the Executive Director prior to Transportation Policy Board and Board of Directors meetings.
3. Executive Director's Report: Mr. Murphy notified the Board that next month, adoption of the 2021 Cost Allocation Plan is an action item on the Board of Directors agenda. Adoption of this plan is necessary for SCOG's grant reimbursements throughout the rest of the year. A quorum is especially important for next month's meeting. A calendar was also included as an information item in the Board packet, which outlines major expected agenda items in 2021 for not only the Board of Directors, but also the Transportation Policy Board and Growth Management Act Steering Committee.
4. Written Public Comments: Mr. Hamilton explained that while there is no opportunity for verbal public comment during the remote meeting, written comments were accepted between the time when the meeting materials were released, and the day prior to the meeting. No public comments were received.
5. Consent Agenda
 - a. Approval of December 16, 2020 Board of Directors Meeting Minutes
 - b. Approval of Accounts Payable Vouchers and Payroll Certification
AP voucher batch #135407, #135587, and #135584 in an amount totaling \$42,760.90; and payroll certification for December 2020 in the amount of \$51,162.26.
Mayor Boudreau moved approval of the consent agenda items as presented, and Mayor Johnson seconded the motion. The motion carried unanimously.

6. Action Items

- a. Election of 2021 Vice-Chair: Mayor Sexton nominated Mayor Boudreau for the position of Vice-Chair, and Mayor Hayes seconded the motion. The motion carried unanimously.

Mayor Boudreau noted that the appointment of a SCOG Board representative to the Economic Development Alliance of Skagit County (EDASC) Board was mistakenly omitted from the agenda. Mr. Murphy acknowledged this, and noted that the SCOG Board typically identifies a municipal representative each year to serve on the EDASC Board. Mayor Johnson noted that she would be willing to step into this role for 2021.

Mayor Sexton moved to add Appointment of Representative to EDASC Board as an item on the meeting agenda, and Mayor Boudreau seconded the motion. The motion carried unanimously.

- b. Appointment of Representative to EDASC Board: Mayor Johnson moved to serve as the 2021 SCOG Board representative on the EDASC Board, and Mayor Gere seconded the motion. The motion carried unanimously.

- 7. Roundtable and Open Topic Discussion: Commissioner Wesen thanked Mayor Sexton for bringing demonstration shelters to the City of Burlington, and asked about the cost difference between the different shelter types. Mayor Sexton responded that the wooden structure costs \$2,100 more than the pallet structure.

- 8. Next Meeting: The next meeting is Wednesday, February 17, 2021, at 2:00 p.m. via the GoToMeeting remote meeting platform.

- 9. Adjourned: Commissioner Janicki adjourned the meeting at 2:58 p.m.

Information Items: The Board of Directors was provided with a monthly financial update, the SCOG 2021 Board Calendar, and a Washington Intergovernmental Review Process Uniform Notification Form.

Approved,

Kevin Murphy, Executive Director
Skagit Council of Governments

Date: _____

Commissioner Lisa Janicki, Skagit County
Board of Directors Chair
Skagit Council of Governments

Date: _____

SKAGIT COUNCIL OF GOVERNMENTS

BATCH NUMBER: 135709

JANUARY 2021

BATCH TOTAL: \$7,671.75

NO.	Vendor Name	Invoice Number	Invoice Date	GL Code	Inv Amount
2021005	Employee Healthcare Benefits Association of WA Cities	2-2021	1/19/2021	501 2400	\$7,671.75

BATCH NUMBER: 135967

FEBRUARY 2021

BATCH TOTAL: \$15,028.98

NO.	Vendor Name	Invoice Number	Invoice Date	GL Code	Inv Amount
2021006	Supplies US Bank Visa	7836266	1/15/2021	501 4910	\$43.12
2021007	Fee US Bank Visa	1208276493	1/12/2021	501 4910	\$23.17
2021008	Dues Association of Metropolitan Planning Organizations	2022127	1/14/2021	501 4910	\$188.90
2021009	Dues American Planning Association	373931-2113	1/8/2021	501 4910	\$109.00
2021010	Professional Services Green Valley Clean	444	1/31/2021	501 4910	\$265.00
2021011	Professional Services The Language Exchange	P598	11/13/2020	501 4910	\$68.48
2021012	Rent NECA	March 2021	2/28/2021	501 4910	\$3,200.00
2021013	Utilities Puget Sound Energy	Suite 100	2/2/2021	501 4910	\$73.19
2021014	Utilities Puget Sound Energy	Suite 101	2/2/2021	501 4910	\$104.58
2021015	Copier Lease Ricoh USA, Inc.	104633604	2/3/2021	501 4910	\$209.17
2021016	Professional Services Resource Systems Group, Inc.	48283	2/9/2021	501 4910	\$6,772.23
2021017	Professional Services Resource Systems Group, Inc.	48291	2/9/2021	501 4910	\$3,536.90
2021018	Advertising/Public Notice Skagit Publishing	2041879	1/15/2021	501 4910	\$128.96
2021019	Advertising/Public Notice Skagit Publishing	2042244	1/29/2021	501 4910	\$306.28

ACTION ITEM 6.A. – RESOLUTION 2021-01 TO APPROVE 2021 COST ALLOCATION PLAN

Document History

MEETING	DATE	TYPE OF ITEM	STAFF CONTACT	PHONE
Board of Directors	02/17/2021	Action	Pam Carlson	(360) 416-7875

RECOMMENDED ACTION

Staff recommends approval of the 2021 Cost Allocation Plan.

FISCAL IMPACT

A Cost Allocation Plan (CAP) is the federally approved method to allocate and request reimbursement for overhead costs and employee benefits related to federally funded activities. As of July 1, 2017 SCOG’s agreement with WSDOT requires that the Cost Allocation Plan be approved by the Board of Directors. SCOG will not be allowed to request reimbursement of indirect costs and fringe benefit costs from WSDOT without a Board approved Cost Allocation Plan.

DISCUSSION

The proposed 2021 Cost Allocation Plan is based on SCOG’s 2021 Budget, adjusted for over recovery of indirect costs and under recovery of fringe benefit costs during 2020. If actual costs and direct labor allocations were exactly as budgeted for the year there would be no under or over recovery. The indirect cost rate is stated as a percentage of the organization’s total indirect costs to its direct cost base and the fringe benefit rate is stated as a percentage of total fringe benefits to total labor costs. Fringe benefits include employer paid payroll taxes and pension contributions mandated by law, vacation/sick/holiday leave, and employee healthcare benefits.

SCOG uses the fixed rate with carry forward method to allocate indirect costs and fringe benefits as a percentage of direct, excluded and indirect labor costs. SCOG has used this method for recouping indirect and fringe benefit costs since 2011. The proposed rates are used for the calendar year, regardless of actual costs incurred, to allocate indirect and fringe benefit costs to various projects and grants. After the close of each calendar year, actual indirect and fringe benefit costs are compared to the recovered costs to determine the amount of over or under recovery to carry forward to the following year.

A link to a draft of the 2021 Cost Allocation Plan is below and Resolution 2021-01 follows on the next page.

[2021 Draft Cost Allocation Plan](#)

RESOLUTION 2021-01

TO APPROVE 2021 COST ALLOCATION PLAN

WHEREAS, A Cost Allocation Plan is the federally approved method to allocate and request reimbursement for overhead costs and employee benefits related to federally funded activities, and

WHEREAS, the 2021 Cost Allocation Plan is based on SCOG's 2021 budget adjusted for over or under recovery of indirect and fringe benefit costs during 2020, and

WHEREAS, effective July 1, 2017 SCOG's agreement with WSDOT requires that the Cost Allocation Plan be approved by the Board of Directors.

NOW THEREFORE BE IT RESOLVED BY THE SKAGIT COUNCIL OF GOVERNMENTS:

The 2021 Cost Allocation Plan for the Skagit Council of Governments effective January 1, 2021 is approved.

Adopted: February 17, 2021

Commissioner Lisa Janicki, Skagit County
SCOG Chair

Kevin Murphy
Executive Director

Skagit Council of Governments
Year to Date Actual vs. Budget
January through December 2020

	Actual Jan - Dec 2020	Annual Budget 2020	\$ Over (Under) Budget	% of Budget
Revenues				
333 - Federal Grants	506,652	705,088	(198,436)	72%
334 - State Grants	71,847	75,561	(3,714)	95%
337 - Local	26,695	30,000	(3,305)	89%
338.2 - Dues & Other Local	140,393	140,393	0	100%
361.11 - Investment Interest	2,896	0	2,896	100%
369 - Non-Governmental & Misc. Income	426	0	426	100%
399 - Reimbursable Expenses	0	0	0	0%
Total Revenues	748,909	951,042	(202,133)	79%
Expenses				
505 - Advertising / Legal Notices	1,375	6,500	(5,125)	21%
510 - Conferences & Training	1,245	14,000	(12,755)	9%
515 - Computer & Software Expenses	10,675	9,450	1,225	113%
520 - Dues and Subscriptions	3,609	4,290	(681)	84%
525 - Equipment & Furniture Purchases	0	12,000	(12,000)	0%
530 - Equipment Lease	3,014	3,200	(186)	94%
532 - Fees	2,379	21,025	(18,646)	11%
533 - Finance Charges & Interest	0	100	(100)	0%
535 - Insurance Expense	5,238	5,700	(462)	92%
538 - Meeting Expenses	98	450	(352)	22%
550 - Postage	110	400	(290)	28%
555 - Payroll Salaries and Wages	332,927	340,121	(7,194)	98%
556 - Payroll Taxes & Benefits	159,124	160,464	(1,340)	99%
557 - Printing	346	1,000	(654)	35%
560 - Professional Services	162,731	303,492	(140,761)	54%
565 - Rent Expense	38,400	38,400	0	100%
570 - Repairs and Maintenance	0	500	(500)	0%
575 - Supplies	2,288	4,200	(1,912)	54%
580 - Travel	1,663	12,000	(10,337)	14%
585 - Utilities	2,345	4,800	(2,455)	49%
595 - Other Expenses	275	0	275	100%
Total Expenses	727,842	942,092	(214,250)	77%
Net Increase (Decrease) in Cash	21,067	8,950	12,117	