

SKAGIT COUNCIL OF GOVERNMENTS BOARD OF DIRECTORS MEETING

February 21, 2024

Anticipated start time is 9:30 a.m. following the Transportation Policy Board meeting

In Person: [Burlington City Council Chambers](#), 833 South Spruce Street, Burlington, WA 98233

Remote: [GoToMeeting](#)

Dial In: 1 (866) 899-4679

Access Code: 934-359-917

AGENDA

1. Call to Order and Roll Call
2. Written Public Comments – *Mark Hamilton*
3. In-person and Remote Verbal Public Comments
4. Consent Agenda
 - a. Approval of [October 18, 2023 Board of Directors Meeting Minutes](#)
 - b. Approval of [Accounts Payable Vouchers](#) and Payroll Certification

AP voucher batch #147596, AP voucher batch #147752 and AP voucher batch #147774 in an amount totaling \$43,673.14; and payroll certification for October 2023 in the amount of \$36,397.45. AP voucher batch #147960 and AP voucher batch #148109 in an amount totaling \$25,603.59; and payroll certification for November 2023 in the amount of \$36,884.46. AP voucher batch #148329, AP voucher batch #148437 and AP voucher batch #148498 in an amount totaling \$45,781.89; and payroll certification for December 2023 in the amount of \$36,406.61. AP voucher batch #148718, AP voucher batch #148879 and AP voucher batch #148911 in an amount totaling \$43,882.28; and payroll certification for January 2024 in the amount of \$41,132.51.
5. Action Items
 - a. Election of 2024 Chair and Vice-Chair – *Mayor Steve Sexton*
 - b. [Resolution 2024-02 To Approve 2024 Cost Allocation Plan](#) – *Ron Cubellis*
6. Discussion Items
 - a. Update on Relicensing Skagit River Hydroelectric Project – *Chris Townsend, Seattle City Light*
 - b. Solarize Skagit 2024 – *Mary Wohleb and Greg Whiting, Skagit Valley Clean Energy Alliance*
7. Executive Director’s Report
8. Roundtable and Open Topic Discussion
9. Next Meeting: May 15, 2024, Time TBD, [Burlington City Council Chambers and Remote](#)
10. Adjourned

Information Items:

[Year to Date Actual vs. Budget – January through December 2023](#)

[Washington Intergovernmental Review Process Uniform Notification Form](#)

[Quarterly Financial Update](#)

SKAGIT COUNCIL OF GOVERNMENTS BOARD OF DIRECTORS MEETING MINUTES

October 18, 2023
Burlington City Council Chambers and GoToMeeting

MEMBERS PRESENT

Commissioner Ron Wesen, Skagit County, Chair; Mayor Jill Boudreau, City of Mount Vernon; Commissioner Peter Browning, Skagit County; Mayor Ramon Hayes, Town of La Conner; Commissioner Mahlon Hull, Port of Skagit; Commissioner Lisa Janicki, Skagit County; Commissioner Joe Lindquist, Skagit Public Utility District; Mayor Matt Miller, City of Anacortes; Commissioner Jon Ronngren, Port of Anacortes; and Chairman Tom Wooten, Samish Indian Nation.

STAFF PRESENT

Kevin Murphy, Executive Director; Debbie Carter, Executive Assistant and Clerk of the Board; Mark Hamilton, Senior Transportation Planner; Grant Johnson, Associate Planner; and Madeline Pysher, Intern.

OTHERS PRESENT

No one else attended the meeting.

MINUTES

1. Call to Order: Commissioner Wesen called the meeting to order at 9:55 a.m.

Roll Call: Roll was taken with a quorum present.

2. Written Public Comments: Mr. Hamilton stated there was a written public comment period from October 11-17 for the Board of Directors meeting, and no comments were received during that timeframe.

3. Consent Agenda

- a. Approval of August 16, 2023 Board of Directors Meeting Minutes
- b. Approval of Accounts Payable Vouchers and Payroll Certification

AP voucher batch #146854 and AP voucher batch #147032 in an amount totaling \$17,161.99; and payroll certification for August 2023 in the amount of \$36,486.19. AP voucher batch #147215 and AP voucher batch #147392 in an amount totaling \$32,499.82; and payroll certification for September 2023 in the amount of \$37,330.67.

- c. Resolution 2023-08 to Appoint Auditing Officer for 2024

Mayor Boudreau moved approval of the Consent Agenda. Mayor Hayes seconded the motion and it carried unanimously.

4. Action Items

- a. Selection of SCOG Board of Directors Member to EDASC Board for 2024: Mr. Murphy provided the staff presentation for this action item.

Commissioner Browning moved to appoint Peter Donovan, Mount Vernon's incoming mayor, as the SCOG Board of Directors Member to EDASC Board for 2024, and Mayor Boudreau seconded the motion. The motion carried unanimously.

- b. 2024 Budget: Mr. Murphy provided the staff presentation for this action item. The proposed 2024 budget has estimated total expenditures in the amount of \$1,351,621 which compares to the 2023 budget of \$1,027,292. A summary of expenditures for the 2024 budget includes: an additional Associate Planner; a 4.6% cost-of-living adjustment (COLA) for staff based on the Seattle CPI; approximately 7% increase in healthcare related benefits; new consultant contracts; and continuation of consultant contracts for the Comprehensive Economic Development Strategy and Regional Forecasts in to 2024. The most significant expense categories are Salaries and Benefits, Professional Services and Operating Expenses.

Commissioner Browning inquired if the new Associate Planner budgeted into the 2024 budget would be attending meetings on the Growth Management Act Steering Committee. Mr. Murphy replied that he expects the new planner would attend these meetings.

Commissioner Hull asked why the cost-of-living adjustment was based off the Seattle CPI and not the National CPI. Mr. Murphy replied that the initial 2024 budget, including member dues, was prepared based on the Seattle CPI as the labor market for Skagit County is closest to Seattle, making this a more relevant gauge in his view than the National CPI. Commissioner Hull stated that he believes that the National CPI would be a more appropriate number to use to control costs. Mayor Miller shared considerations that the City of Anacortes uses for staff salary increases. Commissioner Wesen spoke in support of adding a planner to SCOG and using the Seattle CPI for the COLA. Chairman Wooten said that he concurred with Commissioner Wesen.

Mayor Boudreau moved to approve the 2024 Budget as presented, and Commissioner Janicki seconded the motion. Commissioner Hull voted against approving the 2024 budget as presented. The majority voted in favor of passing the 2024 budget as presented, and the motion passed.

- c. Resolution 2023-09 to Dissolve Petty Cash Fund and Deposit Funds to the General Account: Mr. Murphy provided the staff presentation for this action item, stating that there is no longer a need for SCOG to have a \$100 petty cash fund. Mr. Murphy also noted that the benefit of dissolving the petty cash fund into the general account slightly reduces auditing risks.

Commissioner Janicki moved the approve Resolution 2023-09 to Dissolve Petty Cash Fund and Deposit Funds to the General Account. Mayor Boudreau seconded the motion and it passed unanimously.

5. Chair’s Report: Commissioner Wesen mentioned that he is conducting Mr. Murphy’s annual performance review and asked that members of the Board of Directors reach out with any input on Mr. Murphy’s performance.
6. Executive Director’s Report: Mr. Murphy highlighted the Comprehensive Economic Development Strategy Update in the meeting packet. He provided an update on the process for this project and stated that Peter Donovan would be replacing Mayor Boudreau on steering committee once he becomes Mount Vernon mayor in 2024.
7. Roundtable and Open Topic Discussion: Commissioner Wesen recognized Mayor Hayes for his service to the community as mayor of La Conner. Commissioner Wesen then thanked Mayor Boudreau for her service to the community as mayor of Mount Vernon. Board of Directors members expressed their appreciation to both mayors.

Commissioner Browning asked Mr. Murphy if SCOG would be drastically affected in the event of a federal government shutdown. Mr. Murphy replied that SCOG has the funding available to continue operations unless the federal government shuts down for many months, which is very unlikely to occur.

8. Next Meeting: The next meeting is February 21, 2024, with an expected start time of 10:00 a.m., in person at the Burlington City Council Chambers and remote.
9. Adjourned: Commissioner Wesen adjourned the meeting at 10:29 a.m.

Information Items: the Board of Directors was provided with the Year to Date Actual vs. Budget – January through August 2023; Quarterly Financial Update; and Comprehensive Economic Development Strategy Update.

Approved,

Kevin Murphy, Executive Director
Skagit Council of Governments

Date: _____

Mayor Steve Sexton, City of Burlington
Board of Directors Chair
Skagit Council of Governments

Date: _____

Oct-23

No	Vendor Name/Description	Description	Vendor No	Invoice Number	Invoice Date	Invoice Amount
2023137	Community Attibutes, Inc. (CAI) - CEDS	Professional Services	34251	3749	8/31/2023	\$8,257.27
2023138	Community Attibutes, Inc. (CAI) - CEDS	Professional Services	34251	3770	9/30/2023	\$8,386.29
2023139	Community Attibutes, Inc. (CAI)	Professional Services	34251	3740	8/31/2023	\$5,772.27
2023140	Community Attibutes, Inc. (CAI)	Professional Services	34251	3761	9/30/2023	\$5,897.28
2023141	City of Mount Vernon (enc)	Utiliites	12360	9302023	9/30/2023	\$24.29
2023142	Green Valley Clean	Professional Services	31182	944	9/30/2023	\$265.00
2023143	NECA	Rent	31094	November 2023 Rent	10/1/2023	\$3,200.00
2023144	Puget Sound Energy Suite100 (enc)	Utiliites	14036	10032023	10/3/2023	\$55.99
2023145	Puget Sound Energy Suite 101 (enc)	Utiliites	14036	10323	10/3/2023	\$46.07
2023146	Ricoh (enc)	Printing	27592	5068164304	9/25/2023	\$16.69
2023147	Skagit Publishing (enc)	STBG-Project Programming Adversiting	13375	425829	10/3/2023	\$301.77
2023148	US Bank VISA -Language Link/MH (enc)	Professional Services	25459	181135	8/28/2023	\$311.75
2023149	US Bank VISA -US Chefs Store/MH (enc)	Office Supplies	25459	8312023	8/31/2023	\$10.82
2023150	Waste Management (enc)	Utiliites	26387	0789974-0043-3	10/1/2023	\$147.50
2023151	Whatcom Council of Governments	Professional Services	23714	783	8/31/2023	\$1,670.38
	BATCH 147596 Total					\$34,363.37
2023152	Associataion of WA Cities	Employee Healthcare Benefits	A0657	49565	10/18/2023	\$8,101.24
	BATCH 147752 Total					\$8,101.24
2023153	WA Department of Labor & Industries	Payroll tax	22900	2023 Q3	9/30/2023	\$465.51
2023154	WA Employment Security Dept. (unemployment)	Payroll tax	20765	2023 Q3	9/30/2023	\$125.95
2023155	WA Employment Security Dept. (paid family & medical leave)	Payroll tax	32166	2023 Q3	9/30/2023	\$544.85
2023156	WA Employment Security Dept. (Cares long- term care)	Payroll tax	34514	2023 Q3	9/30/2023	\$72.22
	BATCH 147774 Total					\$1,208.53

Nov-23

No	Vendor Name/Description	Description	Vendor No	Invoice Number	Invoice Date	Invoice Amount
2023157	A-1 Shredding, Inc.	Professional Services	31010	25877	10/5/2023	\$44.00
2023158	City of Mount Vernon (enc)	Utiliites	12360	10312023	10/31/2023	\$24.29
2023159	Green Valley Clean	Professional Services	31182	964	10/31/2023	\$265.00
2023160	NECA	Rent	31094	December 2023 Rent	11/1/2023	\$3,200.00
2023161	Puget Sound Energy Suite100 (enc)	Utiliites	14036	11012023	11/1/2023	\$61.78
2023162	Puget Sound Energy Suite 101 (enc)	Utiliites	14036	11123	11/1/2023	\$34.69
2023163	Ricoh (enc)	Printing	27592	5068340785	10/25/2023	\$14.66
2023164	Skagit County Public Works	Professional Services	20644	20230601	6/30/2023	\$283.10
2023165	Skagit County Public Works	Professional Services	20644	20230901	9/30/2023	\$12,173.33
2023166	US Bank VISA -Haggen/DC (enc)	Office Supplies	25459	9282023	9/28/2023	\$26.40
2023167	US Bank VISA -Target/MH (enc)	Equipment & Furniture Purchase	25459	10062023	10/6/2023	\$162.89
2023168	Waste Management (enc)	Utiliites	26387	0792358-0043-4	11/1/2023	\$57.29
2023169	Whatcom Council of Governments	Professional Services	23714	804	9/30/2023	\$1,153.24
	BATCH 147960 Total					\$17,500.67
2023170	Associataion of WA Cities	Employee Healthcare Benefits	A0657	50580	11/20/2023	\$8,102.92
	BATCH 148109 Total					\$8,102.92

Dec-23

No	Vendor Name/Description	Description	Vendor No	Invoice Number	Invoice Date	Invoice Amount
2023171	Community Attibutes, Inc. (CAI) - CEDS	Professional Services	34251	3792	10/31/2023	\$15,961.08
2023172	Community Attibutes, Inc. (CAI)	Professional Services	34251	3794	10/31/2023	\$5,425.85
2023173	City of Mount Vernon (enc)	Utiilites	12360	11302023	11/30/2023	\$24.29
2023174	Green Valley Clean	Professional Services	31182	982	11/30/2023	\$265.00
2023175	NECA	Rent	31094	January 2024 Rent	12/1/2023	\$3,200.00
2023176	Puget Sound Energy Suite100 (enc)	Utiilites	14036	12042023	12/4/2023	\$106.97
2023177	Puget Sound Energy Suite 101 (enc)	Utiilites	14036	12423	12/4/2023	\$46.74
2023178	Ricoh (enc)	Printing	27592	5068503474	11/26/2023	\$17.54
2023179	US Bank VISA -GoDaddy/MH (enc)	Dues & Subscriptions	25459	10302023	10/30/2023	\$169.99
2023180	US Bank VISA -Office_Depot/MH (enc)	Office Supplies	25459	10302023	11/6/2023	\$70.12
2023181	US Bank VISA -Postal & More/DC (enc)	Postage	25459	11162023	11/16/2023	\$25.58
2023182	US Bank VISA -Best Buy/GJ (enc)	Equipment & Furniture Purchase	25459	10252023	10/25/2023	\$9.76
2023183	Waste Management (enc)	Utiilites	26387	0797651-0043-7	12/1/2023	\$56.20
2023184	Whatcom Council of Governments	Professional Services	23714	826	10/31/2023	\$1,957.35
	BATCH 148329 Total					\$27,336.47

2023185	WCIA	Insurance	17175	200040	1/1/2024	\$8,118.00
	BATCH 148437Total					\$8,118.00

2023186	Associataion of WA Cities	Employee Healthcare Benefits	A0657	51615	12/19/2023	\$10,327.42
	BATCH 148498 Total					\$10,327.42

Jan-24

No	Vendor Name/Description	Description	Vendor No	Invoice Number	Invoice Date	Invoice Amount
2024187	AWC (Assoc. of WA Cities) (enc)	Dues and Subscriptions	A0657	121804	1/1/2024	\$300.00
2024188	AWC (Assoc. of WA Cities) (enc)	Fees	A0657	121804	1/1/2024	\$668.28
2024189	Community Attibutes, Inc. (CAI) - CEDS	Professional Services	34251	3812	11/30/2023	\$13,741.70
2024190	Community Attibutes, Inc. (CAI)	Professional Services	34251	3804	11/30/2023	\$5,387.06
2024191	City of Mount Vernon (enc)	Utiliites	12360	1012024	1/1/2024	\$24.29
2024192	Carter, Debbie	Employee reimbursement	33993	12312023	12/31/2023	\$28.32
2024193	Eco-Counter (enc)	Subscription	32287	141065	11/7/2023	\$571.20
2024194	Green Valley Clean	Professional Services	31182	1002	12/31/2023	\$265.00
2024195	NECA	Rent	31094	February 2024 Rent	1/1/2024	\$3,200.00
2024196	Puget Sound Energy Suite100 (enc)	Utiliites	14036	1032024	1/3/2024	\$123.36
2024197	Puget Sound Energy Suite 101 (enc)	Utiliites	14036	132024	1/3/2024	\$46.96
2024198	Ricoh (enc)	Printing	27592	5068653284	12/25/2023	\$24.77
2024199	US Bank VISA - WATCH/DC (enc)	Other Expenses	25459	1873752	12/15/2023	\$11.00
2024200	Waste Management (enc)	Utiliites	26387	0800157-0043-0	1/1/2024	\$55.20
2024201	Whatcom Council of Governments	Professional Services	23714	851	11/30/2023	\$2,543.19
	BATCH 148718 Total					\$26,990.33

2024202	WA Department of Labor & Industries	Payroll tax	22900	2023 Q4	12/31/2023	\$456.37
2024203	WA Employment Security Dept. (unemployment)	Payroll tax	20765	2023 Q4	12/31/2023	\$60.87
2024204	WA Employment Security Dept. (paid family & medical leave)	Payroll tax	32166	2023 Q4	12/31/2023	\$546.51
2024205	WA Employment Security Dept. (Cares long-term care)	Payroll tax	34514	2023 Q4	12/31/2023	\$70.90
	BATCH 148879 Total					\$1,134.65

2024206	Associataion of WA Cities (enc)	Employee Healthcare Benefits	A0657	52634	1/19/2024	\$15,757.30
	BATCH 148911 Total					\$15,757.30

ACTION ITEM 5.B. – RESOLUTION 2024-02 TO APPROVE 2024 COST ALLOCATION PLAN

Document History

MEETING	DATE	TYPE OF ITEM	STAFF CONTACT	PHONE
Board of Directors	02/21/2024	Action	Ron Cubellis	(360) 306-0557

RECOMMENDED ACTION

Staff recommends approval of the 2024 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. 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 2024 Cost Allocation Plan is based on SCOG’s 2024 Budget, adjusted for under recovery of indirect costs and under recovery of fringe benefit costs during 2023. 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 non-indirect labor costs 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 2024 Cost Allocation Plan is below and Resolution 2024-02 follows on the next page.

[2024 Draft Cost Allocation Plan](#)

RESOLUTION 2024-02

TO APPROVE 2024 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 2024 Cost Allocation Plan is based on SCOG's 2024 budget adjusted for over or under recovery of indirect and fringe benefit costs during 2022, and

WHEREAS, effective July 1, 2021 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 2024 Cost Allocation Plan for the Skagit Council of Governments effective January 1, 2024 is approved.

Adopted: February 21, 2024

Kevin Murphy
Executive Director



2024 Cost Allocation Plan

(Prepared 2/09/2024)

Approved: February 21, 2024
Resolution: 2024-02

Skagit Council of Governments
315 S. 3rd Street, Suite 100
Mount Vernon, WA 98273
(360) 416-7875

SKAGIT COUNCIL OF GOVERNMENTS
COST ALLOCATION PLAN

January 1, 2024 – December 31, 2024

This is to certify that I have reviewed the Cost Allocation Plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal dated February 21, 2024 to establish billing or final indirect costs rates for 2024 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200, "States and Local Government and Indian Tribe Indirect Cost Proposals." 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 agreements 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Approved by SKAGIT COUNCIL OF GOVERNMENTS BOARD OF DIRECTORS this 21st day of February 2024.

Date

Kevin Murphy, Executive Director

Date

INTRODUCTION

The Skagit Council of Governments (SCOG) activity and staffing levels for 2024 will be increased over 2023 levels with the early 2024 addition of an Associate Planner.

The proposed 2024 indirect cost rate is decreasing from 109.98% to 88%. The indirect or overhead expenses will be spread over a larger wage base with the addition of the associate planner.

The proposed 2024 fringe benefit rate is decreasing from 68.51% to 65%. Less paid leave than estimated was used in 2023.

The 2024 rates proposed by this plan are:

Indirect Cost Rate	88%
Fringe Benefit Rate	65%

ALLOCATION METHOD

The Skagit 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 costs 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.

Table 1: 2023 Income and Expenses

Skagit Council of Governments	
Actual 2023 Income & Expenditures	
INCOME	
Member Dues & Other Local	\$ 214,183
State Transportation	48,114
Federal Transportation	587,329
Contributions & Donations	-
Non-Governmental & Misc	-
Investment Interest	21,746
TOTAL INCOME	\$ 871,372
EXPENSES	
Advertising	\$ 2,179
Conference & Training	833
Computer & Software	4,246
Dues & Subscriptions	3,003
Fees	25
Insurance	14,476
Payroll Salaries & Wages	355,448
Payroll Taxes & Benefits	163,517
Postage	89
Printing	266
Professional Services	163,771
Rent	38,400
Supplies	705
Travel	2,496
Utilities	3,231
Other	-
TOTAL EXPENSES	\$ 752,686

Table 2: 2023 Indirect Salaries & Benefits

POSITION	SALARIES	BENEFITS	TOTALS
Executive Director	\$ 36,699	\$ 25,142	\$ 61,841
Executive Assistant	29,302	\$ 20,075	49,377
Staff	11,917	\$ 8,164	20,081
Totals	\$ 77,918	\$ 53,381	\$ 131,299

Table 3: Reconciliation of 2023 Indirect Cost Recovery

2023 Actual Expenses	Indirect	Excluded	Direct	Total Expenses
Wages (excluding paid leave)	\$77,917	\$ -	\$235,692	\$313,609
Benefits (including paid leave)	53,381	-	151,975	205,356
Advertising	-	-	2,179	2,179
Conference & Training	-	-	833	833
Computer & Software	-	-	4,246	4,246
Dues & Subscriptions	3,003	-	-	3,003
Equipment Lease	-	-	-	-
Fees	25	-	-	25
Insurance	14,476	-	-	14,476
Postage	89	-	-	89
Printing	266	-	-	266
Professional Services	69,995	-	93,776	163,771
Rent	38,400	-	-	38,400
Repair & Maintenance	-	-	-	-
Supplies	705	-	-	705
Travel	690	-	1,806	2,496
Utilities	3,231	-	-	3,231
Other	-	-	-	-
Totals	\$262,178	\$0	\$490,507	\$752,685
Actual year 2023 indirect costs	\$262,178			
+/- 2022 indirect cost carry-forward	(12,991)			
Indirect costs eligible for recovery in 2023	\$ 249,187			
Indirect cost recovered in 2023	257,663			
Under/(over) recovery in 2023 (carried forward into 2024 rate calculation)	\$ (8,476)			

Table 4: Estimated 2024 Indirect Salaries & Benefits

POSITION	SALARIES	BENEFITS	TOTALS
Executive Director	\$ 38,624	\$ 27,727	\$ 66,351
Executive Assistant	31,629	\$ 22,705	54,334
Staff	13,476	\$ 9,673	23,149
Totals	\$ 83,729	\$ 60,105	\$ 143,834

Table 5: 2024 Estimated Indirect, Excluded & Direct Costs

2024 Proposed Expenses	Indirect	Excluded	Direct	Total Expenses
Wages (excluding paid leave)	\$83,729	\$ -	\$ 321,451	\$405,180
Benefits (including paid leave)	60,105	-	216,653	276,758
Advertising	1,000	-	5,500	6,500
Conference & Training	2,000	-	13,000	15,000
Computer & Software	3,000	-	5,900	8,900
Dues & Subscriptions	4,975	-	1,060	6,035
Equipment & Furniture	1,000	-	-	1,000
Equipment Lease	-	-	-	-
Fees	1,025	-	-	1,025
Finance Charges & Interest	-	-	-	-
Insurance	7,000	-	-	7,000
Meeting Expenses	450	-	-	450
Pass-Through Funding	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional Services	78,874	-	490,000	568,874
Rent	38,400	-	-	38,400
Repair & Maintenance	500	-	-	500
Supplies	2,400	-	-	2,400
Travel	2,000	-	8,000	10,000
Utilities & Janitorial	3,600	-	-	3,600
Other	-	-	-	-
Totals	\$290,058	\$0	\$1,061,564	\$1,351,622

Table 6: 2024 INDIRECT COST RATE CALCULATIONS

2024 Budgeted Indirect Cost	\$ 290,058		
2023 Indirect carry-forward	(8,476)		
	\$ 281,582		
2024 Budgeted Direct Salaries	\$ 321,451		
Total Indirect Cost	281,582		
	-----	=	88%
Total Direct Salaries	321,451		

Table 7: RECONCILIATION OF 2023 FRINGE BENEFIT RECOVERY

2023 Actual Benefit Expenses	Total	
Holiday Leave	\$ 13,596	
Personal Day Leave	1,604	
Sick Leave	5,608	
Vacation Leave	21,031	
Other Paid Leave	-	
Total Paid Leave	\$ 41,839	
Medical/Dental/Vision/Life/LTD	\$ 99,442	
Retirement	34,467	
Social Security	27,192	
Industrial Insurance	1,752	
Unemployment Insurance	664	
Other Allowance	-	
Total Other Benefits	\$ 163,517	
Total Fringe Benefits	\$ 205,356	
Actual 2023 Fringe Benefit costs incurred	\$ 205,356	
+/- 2022 fringe benefit carry-forward	(3,392)	
Fringe benefits eligible for recovery in 2023	\$ 201,964	
Fringe benefits recovered in 2023	214,854	
Under/(over) recovered for 2023 (carried forward into 2024 rate calculation)	\$ (12,890)	

Skagit Council of Governments
Year to Date Actual vs. Full Year Budget
January through December 2023

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>% of Budget</u>
Revenues			
333 · Federal Grants	\$ 587,329	\$ 680,511	86%
334 · State Grants	48,114	71,643	67%
337 · Local	56,587	50,000	113%
338.2 · Dues & Other Local	157,596	157,619	100%
361.11 · Investment Interest	21,746	-	
367 · Contributions&Donations Private	-	-	0%
369 · Non-Governmental & Misc. Income	-	-	0%
Total Revenues	<u>\$ 871,372</u>	<u>\$ 959,773</u>	<u>91%</u>
Expenses			
505 · Advertising / Legal Notices	\$ 2,179	\$ 6,500	34%
510 · Conferences & Training	833	15,000	6%
515 · Computer & Software Expenses	4,246	8,900	48%
520 · Dues and Subscriptions	3,003	5,135	58%
525 · Equipment & Furniture Purchases	173	1,000	17%
532 · Fees	25	1,025	2%
535 · Insurance Expense	14,476	5,700	254%
538 · Meeting Expenses	-	450	0%
550 · Postage	89	-	
555 · Payroll Salaries and Wages	355,448	367,385	97%
556 · Payroll Taxes & Benefits	163,517	164,747	99%
557 · Printing	266	-	
560 · Professional Services	163,771	397,750	41%
565 · Rent Expense	38,400	38,400	100%
570 · Repairs and Maintenance	-	500	0%
575 · Supplies	532	2,400	22%
580 · Travel	2,496	10,000	25%
585 · Utilities	3,231	2,400	135%
595 · Other Expenses	-	-	0%
Total Expenses	<u>\$ 752,685</u>	<u>\$ 1,027,292</u>	<u>73%</u>
Net Increase (Decrease) in Cash	<u><u>\$ 118,687</u></u>	<u><u>\$ (67,519)</u></u>	

WASHINGTON INTERGOVERNMENTAL REVIEW PROCESS
UNIFORM NOTIFICATION FORM
(WIRP)

	1. PROJECT IDENTIFICATION NUMBER:
2. APPLICANT: Town of Concrete	3. PROPOSED DATE OF SUBMITTAL: March 1, 2024
4. PROJECT TITLE: 2024-2025 Public Works Equipment	
5. CONTACT PERSON: Name: Andrea Fichter Phone: 360.853.8401 Address: PO Box 39 Concrete, WA 98237	6. FUNDING: AMOUNT SOURCE Federal \$33,750.00 <u>USDA Rural Development</u> State _____ Local \$ 11,250.00 <u>Town</u> Other _____ TOTAL \$45,000.00 _____
7. DESCRIPTION: Purchase of needed public works department equipment to provide adequate services during routine and emergency responses.	
8. GEOGRAPHICAL AREA AFFECTED: (City, County, State, etc.) Concrete, Skagit, Washington	
9. DURATION OF PROJECT: 2024-2025	10. DATE COMMENTS ARE DUE: 02/29/2024
11. CERTIFYING OFFICIAL: Name: __Andrea Fichter Signature: _____ Title: Clerk Treasurer Date January 31, 2024	

*Agency, Fed. CFDA No. (Catalog of Federal Domestic Assistance)



Financial Position

For the Month Ended:	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023
General Fund Balance	561,846	578,816	620,589	612,146	598,016	596,435	643,303	589,439	566,379	596,993	553,757	542,170
Accounts Receivable	155,877	135,880	97,337	103,681	103,983	102,475	49,217	93,494	125,000	83,071	102,977	100,609
Accounts Payable	(13,367)	(6,487)	(13,157)	(8,593)	(4,846)	(15,001)	(28,289)	(37,270)	(45,996)	(38,094)	(58,803)	(22,572)
Net Working Capital	704,356	708,209	704,769	707,234	697,153	683,909	664,231	645,663	645,383	641,970	597,931	620,207