

SKAGIT COUNCIL OF GOVERNMENTS

BOARD OF DIRECTORS MEETING

February 18, 2026

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 (877) 309-2073

Access Code: 307-101-693

AGENDA

1. **Call to Order and Roll Call**
2. **Written Public Comments – *Mark Hamilton***
3. **Verbal Public Comments**
4. **Consent Agenda**
 - a. Approval of [November 19, 2025 Board of Directors Meeting Minutes](#)
 - b. Approval of [Accounts Payable Vouchers](#) and Payroll Certification

AP voucher batch #156325, AP voucher batch #156463, and AP batch 156479 in an amount totaling \$98,438.27, and IGT-2025Q3-23 in an amount totaling \$10,868.53, and payroll certification for October 2025 in the amount of \$50,232.28; and AP voucher batch #156643, and AP voucher batch #156788 in an amount totaling \$36,656.89; and payroll certification for November 2025 in the amount of \$49,277.04; AP voucher batch #156970, and AP voucher batch #157096 in an amount totaling \$94,488.14, and payroll certification for December 2025 in the amount of \$48,873.35; AP voucher batch #157304, AP voucher batch #157483, and AP voucher batch 156479 in an amount totaling \$93,579.95 and IGT-2025Q4-23 in the amount totaling \$5,343.60, and payroll certification for January 2026 in the amount of \$66,554.25.
 - c. [Resolution 2026-04 Authorizing Appointment of Investment Officer](#)
5. **Action Items**
 - a. Election of 2026 Vice Chair – *Mayor Peter Donovan*
 - b. Selection of SCOG Board of Directors Member to CEDS Steering Committee for 2026 – *Jill Boudreau*
 - c. [Resolution 2026-05 to Approve 2026 Cost Allocation Plan – Ron Cubellis](#)
6. **Chair's Report**
7. **Executive Director's Report**
8. **Roundtable and Open Topic Discussion**
9. **Next Meeting:** May 20, 2026, Time TBD, [Burlington City Council Chambers and Remote](#)
10. **Adjourned**

Information Items:

[Year to Date Actual vs. Budget – January through December 2025](#)
[Quarterly Financial Update](#)

[Meeting Packet](#)

BOARD OF DIRECTORS OFFICERS

Mayor Peter Donovan Chair

TBD Vice Chair

BOARD OF DIRECTORS MEMBERSHIP AND VOTES

Anacortes.....	1
Burlington	1
Concrete.....	1
Hamilton.....	1
La Conner.....	1
Lyman.....	1
Mount Vernon	1

Port of Anacortes	1
Port of Skagit	1
Samish Indian Nation.....	1
Sedro-Woolley	1
Skagit County	3
Skagit Public Utility District.....	1
Swinomish Indian Tribal Community.....	1

QUORUM REQUIREMENT

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

Title VI Notice to the Public: The Skagit Council of Governments fully complies with Title VI of the federal Civil Rights Act of 1964 and related statutes, and does not discriminate on the basis of race, color or national origin. For more information, or to obtain a Title VI Complaint Form, visit SCOG's website at <http://scog.net/about/nondiscrimination/>.

Aviso resumido del Título VI al público: El Consejo de gobiernos de Skagit cumple plenamente con el Título VI de la Ley federal de derechos civiles de 1964 y los estatutos relacionados, y no discrimina por motivos de raza, color u origen nacional. Para mayor información, o para obtener un Formulario de queja del Título VI, visite el sitio web del SCOG en <http://scog.net/about/nondiscrimination/>.

ADA Notice to the Public: The Skagit Council of Governments fully complies with Section 504 of the Rehabilitation act of 1973 and the Americans with Disabilities Act of 1990 (ADA) and does not discriminate on the basis of disability. For more information, or to file a grievance contact the ADA Coordinator, Jill Boudreau at 360-416-7871 or jillb@scog.net.

Aviso de la ADA para el público: El Consejo de Gobiernos de Skagit cumple plenamente con la Sección 504 de la Ley de Rehabilitación de 1973 y la Ley de Americanos con Discapacidades de 1990 (ADA) y no discrimina por motivos de discapacidad. Para obtener más información, o para presentar una queja, póngase en contacto con el Coordinador de la ADA, Jill Boudreau en 360-416-7871 or jillb@scog.net.

**SKAGIT COUNCIL OF GOVERNMENTS
BOARD OF DIRECTORS
MEETING MINUTES**

November 19, 2025

Burlington City Council Chambers and Remote

MEMBERS PRESENT

Mayor Matt Miller, City of Anacortes, Chair; Mayor Peter Donovan, City of Mount Vernon, Vice Chair; Mayor Bill Aslett, City of Burlington; Treasurer Jackie Brunson, Skagit County; Assessor Danny Hagen, Skagit County; Mayor Marna Hanneman, Town of La Conner; Mayor Julia Johnson, City of Sedro-Woolley; Auditor Sandy Perkins, Skagit County; 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 Sarah Ruether, Associate Planner.

OTHERS PRESENT

Four members of the public attended the meeting.

AGENDA

1. Call to Order: Mayor Miller called the meeting to order at 9:01 a.m.

Roll Call: Roll was taken with a quorum present.

2. Written Public Comments: Mr. Hamilton stated that a public comment period was held prior to the meeting and no public comments were received.
3. Verbal Public Comments: No verbal public comments were provided at the meeting.
4. Consent Agenda

- a. Approval of October 15, 2025 Board of Directors Meeting Minutes

Mayor Johnson moved to approve the Consent Agenda. Mayor Aslett seconded the motion and it carried unanimously.

5. Action Items

- a. Executive Director Contract: Mayor Miller presented this action item. He mentioned that Karras Consulting was hired earlier in 2025 to assist with the recruitment of a new Executive

Director for the Skagit Council of Governments due to the retirement of Kevin Murphy from the position. Seven candidates were interviewed by the consultants and the selection committee assisting with the search interviewed two of the seven. Jill Boudreau is being offered the position of Executive Director.

Mayor Donovan spoke in support of the process and of hiring Ms. Boudreau.

Mayor Donovan moved to approve the Executive Director Contract, hiring Ms. Boudreau with an effective start date of December 16, 2025. Mayor Johnson seconded the motion. Chairman Wooten also commented on the extensive search and job well done on the recruitment process. The motion carried unanimously.

6. Next Meeting: The next regular meeting is February 18, 2026, with the meeting time to be determined, in person at the Burlington City Council Chambers and remote.
7. Adjourned: Mayor Miller adjourned the meeting at 9:08 a.m.

Approved,

Jill Boudreau, Executive Director
Skagit Council of Governments

Date: _____

Mayor Peter Donovan
Board of Directors Chair
Skagit Council of Governments

Date: _____

	Oct-25					
2025178	A-1 Shredding, Inc.	Professional Services	31010	33563	10/2/2025	\$45.00
2025179	City of Mount Vernon (enc)	Utiliites	12360	9302025	9/30/2025	\$30.87
2025180	Green Valley Clean	Professional Services	31182	1432	9/30/2025	\$305.00
2025181	Karras Consulting	Professional Services	35607	1006339	9/8/2025	\$11,633.33
2025182	NECA	Rent	31094	November 2025 Rent	11/1/2025	\$3,200.00
2025183	Nelson, Anika	Travel	35604	10022025	10/2/2025	\$92.75
2025184	Puget Sound Energy Suite100 (enc)	Utiliites	14036	10022025	10/2/2025	\$41.88
2025185	Puget Sound Energy Suite 101 (enc)	Utiliites	14036	1022025	10/2/2025	\$44.10
2025186	Ricoh (enc)	Printing	27592	5072055620	9/23/2025	\$37.16
2025187	US Bank VISA - GitHub/GJ (enc)	Dues and Subscriptions	25459	ch_3S3PULFr6CCH wli1A2eW9Mp	9/3/2025	\$104.45
2025188	US Bank VISA - Rightworks/DC (enc)	Computer & Software	25459	INV04109347	9/10/2025	\$75.00
2025189	US Bank VISA - City of Bellingham/MH (enc)	Travel	25459	9122025	9/12/2025	\$4.00
2025190	US Bank VISA - OfficeDepot/MH (enc)	Office Supplies	25459	9122025	9/12/2025	\$84.59
2025191	Waste Management (enc)	Utiliites	26387	0868842-0043-6	10/1/2025	\$84.73
2025192	Whatcom Council of Governments	Professional Services	23714	1369	8/31/2025	\$1,241.43
2025193	WSP SS4A Project	Professional Services	34241	40233165	8/14/2025	\$38,649.38
2025194	WSP Transportation PROTECT	Professional Services	34241	40242243	9/4/2025	\$12,905.42
2025195	WSP Transportation PROTECT	Professional Services	34241	40254512	9/30/2025	\$14,006.58
	BATCH 156325 Total					\$82,585.67

2025196	Association of WA Cities (enc)	Employee Healthcare Benefits	A0657	75324	10/18/2025	\$13,942.83
	BATCH 156463 Total					\$13,942.83

IGT-2025Q3-23	Skagit County Information Services	Professional Services (560)		2025Q3-23	10/20/2025	\$10,868.53
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	Vendor Name/Description	Description	Vendor No	Invoice Number	Invoice Date	Invoice Amount
2025197	WA Department of Labor & Industries	Payroll tax	22900	2025 Q3	9/30/2025	\$623.95
2025198	WA Employment Security Dept (unemployment)	Payroll tax	20765	2025 Q3	9/30/2025	\$207.03
2025199	WA Employment Security Dept (paid family & medical leave)	Payroll tax	32166	2025 Q3	9/30/2025	\$850.43
2025200	WA Employment Security Dept (Cares long-term care)	Payroll tax	34514	2025 Q3	9/30/2025	\$228.36
	BATCH 156479 Total					\$1,909.77

	Nov-25					
2025201	City of Mount Vernon (enc)	Utiliites	12360	10312025	10/31/2025	\$30.87
2025202	Green Valley Clean	Professional Services	31182	1453	10/31/2025	\$305.00
2025203	Karras Consulting	Professional Services	35607	1006343	10/20/2025	\$11,633.33
2025204	NECA	Rent	31094	December 2025 Rent	12/1/2025	\$3,200.00
2025205	Puget Sound Energy Suite100 (enc)	Utiliites	14036	11042025	11/4/2025	\$107.12
2025206	Puget Sound Energy Suite 101 (enc)	Utiliites	14036	1142025	11/4/2025	\$83.63
2025207	Ricoh (enc)	Printing	27592	5072220588	10/24/2025	\$28.24
2025208	Skagit County Public Works	Professional Services	20644	20250901	9/30/2025	\$3,951.99
2025209	Skagit Publishing (enc)	Printing	35013	61112	9/30/2025	\$301.77
2025210	US Bank VISA - Rightworks/DC (enc)	Computer & Software	25459	INV04142966	10/10/2025	\$75.00
2025211	US Bank VISA - TRB Meeting/MH (enc)	Conferences & Training	25459	10032025	10/3/2025	\$1,185.00
2025212	US Bank VISA - Wallypark/MH (enc)	Travel	25459	10042025	10/4/2025	\$246.44
2025213	US Bank VISA -United/MH (enc)	Travel	25459	10032025	10/3/2025	\$338.96
2025214	US Bank VISA - Projectaction.com/SR (enc)	Conferences & Training	25459	10172025	10/17/2025	\$50.00
2025215	Waste Management (enc)	Utiliites	26387	0871096-0043-4	11/1/2025	\$85.36
2025216	Whatcom Council of Governments	Professional Services	23714	1390	9/30/2025	\$1,091.35
	BATCH 156643 Total					\$22,714.06

2025217	Association of WA Cities (enc)	Employee Healthcare Benefits	A0657	76420	11/18/2025	\$13,942.83
	BATCH 156778 Total					\$13,942.83

	Dec-25					
2025218	City of Mount Vernon (enc)	Utiliites	12360	11302025	11/30/2025	\$30.87
2025219	Green Valley Clean	Professional Services	31182	1474	11/30/2025	\$305.00
2025220	NECA	Rent	31094	January 2026 Rent	1/1/2026	\$3,200.00
2025221	Puget Sound Energy Suite100 (enc)	Utiliites	14036	12032025	12/3/2025	\$104.64
2025222	Puget Sound Energy Suite 101 (enc)	Utiliites	14036	1232025	12/3/2025	\$85.95
2025223	Ricoh (enc)	Printing	27592	5072372116	11/21/2025	\$55.36
2025224	RSG	Professional Services	32359	54216	10/21/2025	\$32,569.59
2025225	RSG	Professional Services	32359	54267	11/13/2025	\$21,342.58
2025226	RSG	Professional Services	32359	54314	11/24/2025	\$7,283.07
2025227	US Bank VISA - Rightworks/DC (enc)	Computer & Software	25459	INV04176362	11/10/2025	\$75.00
2025228	US Bank VISA -GoDaddy/MH (enc)	Dues & Subscriptions	25459	55853044	10/29/2025	\$184.95
2025229	US Bank VISA - OfficeDepot/MH (enc)	Office Supplies	25459	10312025	10/31/2025	\$95.70
2025230	WA State Auditor's Office (enc)	Professional Services	13294	L171690	11/13/2025	\$9,250.15
2025231	WA State Auditor's Office (enc)	Professional Services	13294	L172284	12/9/2025	\$417.30
2025232	Waste Management (enc)	Utiliites	26387	0875631-0043-4	12/1/2025	\$86.60
2025233	Whatcom Council of Governments	Professional Services	23714	1414	10/31/2025	\$2,522.27
	BATCH 156970 Total					\$77,609.03

2025234	Association of WA Cities (enc)	Employee Healthcare Benefits	A0657	77546	12/18/2025	\$16,879.11
	BATCH 157096 Total					\$16,879.11

	Jan-26					
2026001	Association of Washington Cities (enc)	Professional Services	A0657	167368	1/1/2026	\$1,476.67
2026002	City of Mount Vernon (enc)	Utiliites	12360	10126	1/1/2026	\$30.87
2026003	Green Valley Clean	Professional Services	31182	1495	12/31/2025	\$305.00
2026004	NECA	Rent	31094	February 2026 Rent	2/1/2026	\$3,200.00
2026005	Puget Sound Energy Suite100 (enc)	Utiliites	14036	1022026	1/2/2026	\$113.89
2026006	Puget Sound Energy Suite 101 (enc)	Utiliites	14036	122026	1/2/2026	\$122.44
2026007	Ricoh (enc)	Printing	27592	9033481331	12/29/2025	\$82.34
2026008	RSG	Professional Services	32359	54420	12/31/2025	\$19,348.16
2026009	US Bank VISA - The Mailbox/GJ (enc)	Office Supplies	25459	626387	12/16/2025	\$12.51
2026010	US Bank VISA - Intuit_Quickbooks/DC (enc)	Computer & Software	25459	P1-110626231	12/5/2025	\$2,950.66
2026011	US Bank VISA - Rightworks/DC (enc)	Computer & Software	25459	INV04211168	12/10/2025	\$75.00
2026012	US Bank VISA - Amazon/DC (enc)	Computer & Software	25459	12162025	12/16/2025	\$13.05
2026013	US Bank VISA - Amazon/DC (enc)	Office Supplies	25459	12192025	12/19/2025	\$37.40
2026014	US Bank VISA - VistaPrint/JB (enc)	Office Supplies	25459	12242025	12/24/2025	\$72.66
2026015	US Bank VISA - OfficeMax/JB (enc)	Equipment & Furniture Purchases	25459	450873690-001	12/23/2025	\$208.99
2026016	US Bank VISA - OfficeMax/JB (enc)	Office Supplies	25459	450873690-001	12/23/2025	\$111.16
2026017	US Bank VISA - OfficeMax/JB (enc)	Office Supplies	25459	12242025	12/24/2025	\$65.35
2026018	US Bank VISA - OfficeDepot/JB (enc)	Office Supplies	25459	122425	12/24/2025	\$17.83
2026019	US Bank VISA -AmericaPlanningAssoc/MH (enc)	Dues & Subscriptions	25459	1252025	12/5/2025	\$735.60
2026020	US Bank VISA - OfficeDepot/MH (enc)	Office Supplies	25459	12182025	12/18/2025	\$130.98
2026021	Washington Cities Insurance Authority (WCIA) (enc)	Insurance	17175	200638	1/1/2026	\$5,513.00
2026022	Waste Management (enc)	Utiliites	26387	0877902-0043-7	1/1/2026	\$84.77
2026023	WSP SS4A Project	Professional Services	34241	40242236	9/4/2025	\$21,936.40
2026024	WSP Transportation PROTECT	Professional Services	34241	40283195	12/5/2025	\$16,800.99
2026025	Whatcom Council of Governments	Professional Services	23714	1438	11/30/2025	\$1,523.52
	Batch 157304 Total					\$74,969.24
2026026	Association of WA Cities (enc)	Employee Healthcare Benefits	A0657	78825	1/18/2026	\$16,879.11
	BATCH 157483 Total					\$16,879.11

2026027	WA Department of Labor & Industries	Payroll tax	22900	2025 Q4	12/31/2025	\$601.82
2026028	WA Employment Security Dept (unemployment)	Payroll tax	20765	2025 Q4	12/31/2025	\$51.36
2026029	WA Employment Security Dept (paid family & medical leave)	Payroll tax	32166	2025 Q4	12/31/2025	\$863.09
2026030	WA Employment Security Dept (Cares long-term care)	Payroll tax	34514	2025 Q4	12/31/2025	\$215.33
	BATCH 156479 Total					\$1,731.60

IGT-2025Q4-23	Skagit County Information Services	Professional Services (560)		2025Q4-23	1/26/2026	\$5,343.60
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RESOLUTION 2026-04

AUTHORIZING APPOINTMENT OF INVESTMENT OFFICER

WHEREAS, the Skagit Council of Governments, from time to time, maintains fund balances which are in excess of current agency cash needs;

WHEREAS, it would be of benefit to the agency to have such funds invested to produce additional income for the agency;

WHEREAS, RCW 36.29.020 and RCW Chapter 39.60 set the types of investments in which public funds may be invested; and

WHEREAS, it would be of financial benefit to the agency to have an investment officer of the agency appointed and authorized to invest and reinvest such funds rather than to wait until a Board meeting to authorize specific investments.

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

The Skagit Council of Governments Board of Directors hereby appoint Jill Boudreau, Executive Director, as its investment officer.

Adopted: February 18, 2026

Mayor Peter Donovan, City of Mount Vernon
Board of Directors Chair

Jill Boudreau
Executive Director

Investment Officer Signature

ACTION ITEM 5.c. – RESOLUTION 2026-05 TO APPROVE 2026 COST ALLOCATION PLAN

Document History

Meeting	Date	Type of Item	Staff Contact	Phone
Board of Directors	02/18/2026	Action	Ron Cubellis	(360) 306-0557

RECOMMENDED ACTION

Staff recommends approval of [Resolution 2026-05](#) to approve the calendar year [2026 Cost Allocation Plan](#).

FISCAL IMPACT

A Cost Allocation Plan (CAP) is the federally approved method to allocate and request reimbursement for indirect 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 and benefit costs from WSDOT without a Board approved Cost Allocation Plan.

DISCUSSION

The proposed 2026 Cost Allocation Plan is based on SCOG's 2026 adopted budget, adjusted for under or over recovery of indirect and benefit costs during 2025. 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 benefit rate is stated as a percentage of total benefits to total salaries and wages excluding paid leave. 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 and benefits costs 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 benefit costs to various projects and grants. After the close of each calendar year, the actual indirect and benefit costs are compared to the recovered amounts to determine the amount of over or under recovery to carry forward to the following year.



SKAGIT COUNCIL OF GOVERNMENTS

315 South Third Street, Suite 100 • Mount Vernon • WA • 98273

www.scog.net

RESOLUTION 2026-05

TO APPROVE 2026 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;

WHEREAS, the 2026 Cost Allocation Plan is based on SCOG's 2026 budget adjusted for over or under recovery of indirect and fringe benefit costs during 2025; 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 2026 Cost Allocation Plan for the Skagit Council of Governments effective January 1, 2026, is approved.

Adopted: February 18, 2026

Peter Donovan, Mayor of Mount Vernon
Board of Directors Chair

Jill Boudreau
Executive Director



2026 Cost Allocation Plan

(Prepared 2/03/2026)

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, 2026 – December 31, 2026

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 18, 2026, to establish billing or final indirect costs rates for 2026 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 18th day of February 2026.

Peter Donovan, Mayor of Mount Vernon
SCOG Chair

Date

Jill Boudreau, Executive Director

Date

INTRODUCTION

The Skagit Council of Governments (SCOG) activity and staffing levels for 2026 are anticipated to remain the same as 2025.

The proposed 2026 indirect cost rate is increasing from 89% to 110%. Overhead costs exceeded the estimate for 2025 due to the executive director search expense and more administrative time than anticipated. The under recovered amount from 2025 is added to the 2026 rate.

The proposed 2026 fringe benefit rate is decreasing from 84% to 74%. The 2025 rate had included an under recovery from 2024.

The 2026 rates proposed by this plan are:

Indirect Cost Rate	110%
Fringe Benefit Rate	74%

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: 2025 Income and Expenses

Skagit Council of Governments		
Actual 2025 Income & Expenditures		
INCOME		
Federal Transportation	\$	1,069,291
State Transportation		96,892
Local Agreements & Grants		84,283
Investment Interest		14,612
Member Dues & Other Local		171,136
Non-Governmental & Misc		-
TOTAL INCOME	\$	1,436,214
EXPENSES		
Advertising	\$	1,811
Conference & Training		2,093
Computer & Software		6,048
Dues & Subscriptions		6,513
Fees		1,374
Insurance		9,523
Meeting Expenses		504
Payroll Salaries & Wages		506,205
Payroll Taxes & Benefits		249,208
Printing		625
Professional Services		778,523
Rent		38,400
Supplies		777
Travel		5,588
Utilities		3,364
Other		-
TOTAL EXPENSES	\$	1,610,557

Table 2: 2025 Indirect Salaries & Benefits

POSITION	SALARIES	BENEFITS	TOTALS
Executive Director	\$ 42,718	\$ 35,883	\$ 78,601
Executive Assistant	33,525	\$ 28,161	61,686
Staff	16,705	\$ 14,032	30,737
Totals	\$ 92,948	\$ 78,076	\$ 171,024

Table 3: Reconciliation of 2025 Indirect Cost Recovery

2025 Actual Expenses	Total Expenses	Indirect	Excluded	Direct
Wages (excluding paid leave)	\$428,464	\$92,948	\$0	\$335,516
Benefits (including paid leave)	326,949	78,076	-	248,873
Total Wages & Benefits	\$755,413	\$171,024	\$0	\$584,389
Other Expenses				
Advertising	\$1,811	\$0	\$0	\$1,811
Conference & Training	2,093	-	-	2,093
Computer & Software	6,048	2,991	-	3,057
Dues & Subscriptions	6,513	5,668	-	845
Equipment & Furniture	-	-	-	-
Fees	1,374	1,124	-	250
Insurance	9,523	9,523	-	-
Meeting Expenses	504	43	-	461
Printing	625	625	-	-
Professional Services	778,523	157,798	-	620,725
Rent	38,400	38,400	-	-
Repair & Maintenance	-	-	-	-
Supplies	777	777	-	-
Travel	5,588	1,604	-	3,984
Utilities	3,364	3,364	-	-
Other	-	-	-	-
Total Other Expenses	\$855,143	\$221,917	\$0	\$633,226
Totals	\$1,610,556	\$392,941	\$0	\$1,217,615
Actual year 2025 indirect costs		\$392,941		
+/- 2024 indirect cost carry-forward		(6,469)		
Indirect costs eligible for recovery in 2025		\$386,472		
Indirect cost recovered in 2025		287,426		
Under/(over) recovery in 2025 (carried forward into 2026 rate calculation)		<u>\$99,046</u>		

Table 4: Estimated 2026 Indirect Salaries & Benefits

POSITION	SALARIES	BENEFITS	TOTALS
Executive Director	\$ 34,000	\$ 25,276	\$ 59,276
Executive Assistant	36,014	\$ 26,775	62,789
Staff	15,530	\$ 11,546	27,076
Totals	\$ 85,544	\$ 63,597	\$ 149,141

Table 5: 2026 Estimated Indirect, Excluded & Direct Costs

2026 Proposed Expenses	Total Expenses	Indirect	Excluded	Direct
Wages (excluding paid leave)	\$454,529	\$85,544	\$0	\$368,985
Benefits (including paid leave)	337,912	63,597	-	274,315
Total Wages & Benefits	\$792,441	\$149,141	\$0	\$643,300
Other Expenses				
Advertising	\$2,900	\$1,000	\$0	\$1,900
Conference & Training	15,000	2,000	-	13,000
Computer & Software	8,200	3,100	-	5,100
Dues & Subscriptions	7,920	7,120	-	800
Equipment & Furniture	1,000	1,000	-	-
Fees	1,375	1,375	-	-
Insurance	6,000	6,000	-	-
Meeting Expenses	450	450	-	-
Pass-Through Funding	35,000	-	-	35,000
Phones	-	-	-	-
Postage	-	-	-	-
Printing	8,000	-	-	8,000
Professional Services	225,030	90,030	-	135,000
Rent	38,400	38,400	-	-
Repair & Maintenance	500	500	-	-
Supplies	2,400	2,400	-	-
Travel	10,000	2,000	-	8,000
Utilities & Janitorial	3,600	3,600	-	-
Total Other Expenses	\$365,775	\$158,975	\$0	\$206,800
Totals	\$1,158,216	\$308,116	\$0	\$850,100

Table 6: 2026 INDIRECT COST RATE CALCULATIONS

2026 Budgeted Indirect Cost	\$ 308,116
2025 Indirect carry-forward	99,046
	<u>\$ 407,162</u>
2026 Budgeted Direct Salaries	\$ 368,985
Total Indirect Cost	407,162
	----- = 110%
Total Direct Salaries	368,985

Table 7: RECONCILATION OF 2025 FRINGE BENEFIT RECOVERY

2025 Actual Benefit Expenses	Total
Holiday Leave	\$ 21,339
Personal Day Leave	4,840
Sick Leave	12,926
Vacation Leave	38,636
Other Paid Leave	-
Total Paid Leave	\$ 77,741
Medical/Dental/Vision/Life/LTD	\$ 170,167
Retirement	37,075
Social Security/Medicare	38,724
Workers Compensation Insurance	2,321
Unemployment Insurance	920
Other Allowance	-
Total Other Benefits	\$ 249,207
Totals	\$ 326,948
Actual 2025 Benefit expense incurred	\$ 326,948
+/- 2024 benefit carry-forward	31,650
Benefit expense eligible for recovery in 2025	\$ 358,598
Benefits recovered in 2025	359,910
Under/(over) recovered for 2025 (carried forward into 2026 rate calculation)	\$ (1,312)

Table 8: ESTIMATED 2026 FRINGE BENEFIT COSTS

Benefit	Budget Amount
Total Paid Leave	\$ 78,446
Medical/Vision/Life/LTD	\$ 178,023
Dental	8,197
Retirement	29,182
Social Security/Medicare	40,772
Workers Compensation (Industrial Ins.)	2,330
Unemployment Insurance	962
Total Other Benefits	\$ 259,466
Total Estimated Fringe Benefits	\$ 337,912

Table 9: 2026 FRINGE BENEFIT RATE CALCULATIONS

2026 Budgeted Fringe Benefits	\$ 337,912		
2025 Fringe Benefit carry-forward	(1,312)		
2026 Recoverable Fringe Benefits estimate	\$ 336,600		
2026 Budgeted Direct Salaries	\$ 368,985		
2026 Budgeted Indirect Salaries	85,544		
2026 Budgeted Excluded Salaries	-		
Total Salaries & Wages (excluding paid leave)	\$ 454,529		
Total Fringe Benefits	336,600		
		-----	= 74%
Total Salaries (excluding paid leave)	454,529		

Skagit Council of Governments
Year to Date Actual vs. Full Year Budget
January through December 2025

	<u>Jan - Dec 25</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Revenues			
333 · Federal Grants	\$ 1,069,291	\$ 1,223,126	87%
334 · State Grants	96,892	71,643	135%
337 · Local	84,283	120,000	70%
361.11 · Investment Interest	14,612	-	100%
368.5 · Dues & Other Local	171,136	171,136	100%
367 · Contributions&Donations Private	-	-	0%
369 · Non-Governmental & Misc. Income	-	-	0%
Total Revenues	<hr/> \$ 1,436,214	<hr/> \$ 1,585,905	<hr/> 91%
Expenses			
505 · Advertising / Legal Notices	\$ 1,811	\$ 2,900	62%
510 · Conferences & Training	2,093	15,000	14%
515 · Computer & Software Expenses	6,048	7,525	80%
520 · Dues and Subscriptions	6,513	5,290	123%
525 · Equipment & Furniture Purchases	-	1,000	0%
532 · Fees	1,374	1,025	134%
535 · Insurance Expense	9,523	10,000	95%
538 · Meeting Expenses	504	450	112%
550 · Postage	-	-	0%
555 · Payroll Salaries and Wages	506,205	498,027	102%
556 · Payroll Taxes & Benefits	249,208	250,606	99%
557 · Printing	625	-	100%
560 · Professional Services	778,523	785,824	99%
565 · Rent Expense	38,400	38,400	100%
570 · Repairs and Maintenance	-	500	0%
575 · Supplies	777	2,400	32%
580 · Travel	5,588	10,000	56%
585 · Utilities	3,364	3,600	93%
595 · Other Expenses	-	-	0%
Total Expenses	<hr/> \$ 1,610,556	<hr/> \$ 1,632,547	<hr/> 99%
Net Increase (Decrease) in Cash	<hr/> \$ (174,342)	<hr/> \$ (46,642)	

Financial Position

For the Month Ended:	12/31/24	1/31/25	2/29/2025	3/31/25	4/30/25	5/31/25	6/30/25	7/31/25	8/31/25	9/30/25	10/31/25	11/30/25	12/31/25
General Fund Balance	455,792	586,809	589,939	604,874	585,833	435,488	452,407	543,604	401,928	336,921	340,203	356,245	281,450
Accounts Receivable	175,492	194,940	161,840	226,801	251,692	315,642	266,745	158,370	248,223	326,624	247,410	274,954	291,331
Accounts Payable	(24,554)	(29,881)	(51,337)	(209,373)	(137,944)	(104,906)	(85,386)	(116,718)	(84,429)	(104,161)	(74,068)	(93,974)	(62,012)
Net Working Capital	606,730	751,868	700,442	622,302	699,581	646,224	633,766	585,256	565,722	559,384	513,545	537,225	510,769