

Agency-wide Operating Budget & Indirect Cost Allocation Plan

October 1, 2022 – September 30, 2023

Continuing the provision of locally accessible and affordable strategic planning, staff technical assistance, grant writing and management, business and community development financing services, and the administration of regional programs to benefit the residents and local governments within the counties of Clay, Effingham, Fayette, Jasper and Marion in South Central Illinois.

- Passed by Operations and Budget Committee: 9/22/2022
- Accepted by Full Board : 9/27/2022
- Amended:

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**SCIRPDC
FY-2023**

**RESOLUTION OF THE BOARD OF COMMISSIONERS ADOPTING A
FY-2023 AGENCY-WIDE OPERATING BUDGET FOR THE SOUTH
CENTRAL ILLINOIS REGIONAL PLANNING & DEVELOPMENT COMMISSION**

WHEREAS, Section 2.2 (h) of the SCIRP&DC By-Laws specifies that the Commission shall annually prepare and submit a budget for the approval of the Board of Commissioners and shall have the authority to make expenditures from the said budget for the orderly operation of the regional organization; and

WHEREAS, the Executive Director and administrative staff have prepared reasonable estimates of the future revenues and expenditures which have been carefully reviewed and modified by the membership of the Operations and Budget Committee at a meeting in September of 2023.

WHEREAS, The Operation and Budget Committee has the budget which requires the full governing body to vote upon the in order to adopt.

WHEREAS, the Operations and Budget Committee membership is prepared to forward its recommendations to the full Board of Commissioners regarding the establishment of an *FY-2023 Indirect Cost Allocation Plan and Agency-wide Operating Budget* for the twelve-month period ending September 30, 2023.

NOW THEREFORE BE IT RESOLVED, by the members of the Board of Commissioners as follows:

Section 1: that the recommendations of the Operations and Budget Committee are hereby accepted and that the aforementioned *FY-2023 Indirect Cost Allocation Plan and Agency-wide Operating Budget* for the twelve-month period ending September 30, 2023, authorizing expenditures of up to ***\$1,054,953*** as established to support the continuing efforts of the regional organization on behalf of the residents and local governments within the Illinois counties of Clay, Effingham, Fayette, Jasper, and Marion respectively; and

Section 2: that said Agency-wide Operating Budget may from time to time during the FY-2023 fiscal period needs to be altered or amended upon the recommendation of the Executive Director with the consent of the Board of Commissioners to reflect the receipt of additional operating revenues and/or the need to make previously unforeseen expenditures, etc.

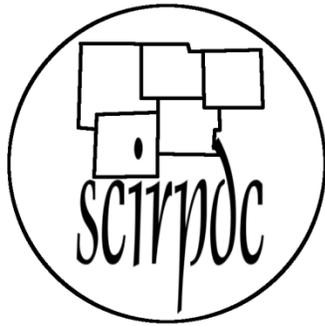
PASSED THIS THE 27th DAY OF September 2022, AD

ATTEST:

APPROVED:

Herb Henson, Corporate Secretary
SCIRPDC Board of Commissioners

David Armbrust, Chairman
SCIRPDC Board of Commissioners



FY-2023 Agency-wide Operating Budget

Indirect Cost Plan

October 1, 2022 – September 30, 2023

Background

With the federal government's emphasis upon fiscal integrity, transparency, and accountability, a properly designed and well-documented cost allocation plan plays a vital role in implementing a sound local accounting system capable of satisfying both state and federal funding agencies. There is an increased emphasis by state and federal funding agencies in allocating future program costs based on the level of benefit received from each contract administered by our regional organization.

This prompted the South Central Illinois Regional Planning & Development Commission (i.e., SCIRPDC) in 1993 to replace its earlier method for dispersing costs, based solely on direct salaries and fringe benefits, among its various contracts in order to provide assurances that proper and logical allocation methodologies are utilized to prevent questionable or disallowed costs. Based upon historical approvals by the DOC, to the best of our knowledge, the Commission's FY-2023 indirect cost allocation system for equitably dispersing costs will meet all state and federal mandates.

Description of the Commission

The South Central Illinois Regional Planning and Development Commission was established in October of 1972 by the joint action of the counties of Effingham, Fayette, and Marion Counties utilizing the provisions of the Illinois Planning Act, Chapter 34 <3001, et seq. of the Illinois Revised Statutes (now known as Chapter 55, Division 5, Section 14001 of the Illinois Compiled Statutes). In the summer of 1997, the adjacent rural counties of Clay and Jasper were officially added to the Commission's regional family. Since that time, the Commission has continued to provide five overarching lines of professional service to the area's public and private sector leadership, including: 1) planning assistance; 2) technical staff assistance; 3) grant writing and management services; 4) business development financing services; 5) administration of programs to member local governments at the regional level. Such professional services are delivered by the regional organization's staff of full-time employees and the occasional use of part-time employees and/or consultants, as needed. The Commission's place of business continues to be 120 South Delmar Avenue, Suite A, Salem, Illinois 62881-2000.

The services delivered by the Commission are primarily provided to constituents within the Illinois counties of Clay, Effingham, Fayette, Jasper, and Marion. However, on occasion, the regional organization enters into contractual agreements which result in the provision of services for a larger jurisdiction (e.g., staff support services for human services transportation planning and mobility management services for local officials and public transit service providers within a 39-county area in Southern and South Central Illinois, the previous provision of staff support services for an ecosystem partnership involving adjoining counties not served by an RPC, or the preparation of a Section 504 debenture guarantee request for a small business with ties to the region which can be located anywhere in Illinois, etc.).

In addition to being recognized as a regional planning commission, the not-for-profit organization also functions as: 1) an SBA-recognized Section 504 Certified Development Company; 2) an EDA-recognized Economic Development District; 3) an Intermediary Lender for USDA's Rural Development division; and 4) an IDOT-contracted Human Services Transportation Planning organization for state and federally-assisted public transit projects.

The Commission's affairs are overseen by a 31-member Board of Commissioners which includes six members from each of the participating five counties, plus the agency's board-appointed Executive Director. This same governing body retains the ultimate approval authority for all official or advisory actions taken by the regional organization. A ten-member Executive Committee is empowered by the agency's by-laws to act for the full governing body between monthly business meetings which are held throughout the five-county rural region on the last Tuesday of each month. Daily management of the agency's business affairs is assured through the governing body's employment of a full-time Executive Director, Office Manager Bookkeeper, and Administrative Assistant.

Nature of the Commission's Affairs

The South Central Illinois Regional Planning & Development Commission (SCIRPDC) is engaged in the provision of planning, technical assistance, grant writing/management, business, and community development financing services, and the occasional administration of regional-level programs and services of benefit to member local governments and local public and private-sector leaders within Clay, Effingham, Fayette, Jasper and Marion Counties in rural South Central Illinois. In order to financially support the provision of such services, the regional organization routinely enters into various contracts with local governments, business entities, other regional organizations, the Illinois Association of Regional Councils (ILARC), the Illinois Department of Transportation (IDOT), and other state and federal funding agencies, such as the Economic Development Administration (EDA), the Federal Highway Administration and the Illinois Association of County Board Members & Commissioners (IACBMC).

As a part of the Commission's FY-2023 fiscal period, the regional organization expects to be involved with the following types of grant agreements, contracts for services and revenue-generating activities:

Local Funding

- Business Loan Packaging
- Community Development
- Grant Writing Services
- Grant Management Contract
- Office Tenant Rental Income

State Funding

- IDOT HSTP Contract
- IDOT Rural Transportation Planning Funds

Regional Funding

- Local Per Capita Contributions

Federal Funding

- SBA Section 504 CDC Program
- EDA Title IX RLF Program
- EDA District Planning Grant
- EDA Supplement Response to COVID-19
- USDA Intermediary Relending Program
- Internally Generated Funding
- RBI/CDI Packaging/Processing Fees
- Title IX Packaging/Processing Fees
- Section 504 Packaging/Processing Fees

Organization of the Commission

The South Central Illinois Regional Planning & Development Commission is ultimately responsible to the local units of government it serves within Clay, Effingham, Fayette, Jasper, and Marion County, Illinois. Should the regional organization cease providing services and products of genuine value to its jurisdiction, these local governments could conceivably disband the regional organization.

In order to exercise sound judgment in its decisions, the governing body has established several standing and ad hoc advisory committees, employed the services of legal counsel when required, engaged an independent certified public accountant firm to provide objective year-end financial statements, and authorized the occasional use of consultants along with the Executive Director and four other full-time salaried and hourly staff members with contractual employees as needed.

As previously noted, the day-to-day administration of the Commission's affairs is overseen by its Executive Director, who reports all-important administrative issues to the Commission Chairman/Chairwoman or the Board of Commissioners during regularly-scheduled monthly business meetings. The position of Executive Director is salaried and because of its supervisory nature, is exempted from the payment of compensatory time off under the Federal Fair Labor Standards. During FY-2023 the position is expected to be charged 80.2% on a direct basis and 20.8% on an indirect basis decided by past averages via timesheets.

Aiding the Executive Director in the overall administration of the Commission's affairs are the full-time hourly Office Manager/Bookkeeper and the new redefined Administrative Assistant to the position of Planner II/ Loan Portfolio Manager. Under the supervision of the Executive Director, the Office Manager/Bookkeeper maintains the agency's journals, performs routine accounting functions, and also functions as a receptionist. This is an hourly staff position, subject to the provision of compensatory time off under the Federal Fair Labor Standards Act and supported entirely through the assignment of indirect costs from all of the agency's various contracts since her time is shared in performing office management, bookkeeping and accounting tasks beneficial to all contract centers.

The Planner II/ Loan Portfolio Manager works closely with the Executive Director in preparing for monthly business meetings with the Board of Commissioners and performs a variety of other administration-related tasks of importance to the regional organization. The Planner II/ Loan Portfolio Manager will also continue to assist the Executive Director, Economic Development Planners, and Grant Management Administrator is now taking on additional roles as (e.g., grant writing, loan packaging, processing, and related functions, etc.). In addition, The Planner II/ Loan Portfolio Manager heads up the Commission's loan monitoring and semi-annual or annual portfolio reporting functions to the SBA, USDA, and EDA. This is a salary staff position, eliminating the provision of compensatory time off under the Federal Fair Labor Standards Act and is now directly-charged local grant writing and management agreements as well as the Commission's RBI and Title IX direct loan programs.

The Commission has two other full-time employees and a contractual Grant Administrator as needed: 1) the Economic Development Planners; 2) an HSTP Coordinator/Mobility Manager 3) Contractual employee as needed. As a result of board action in January of 2012, all positions except that of the Office Manager/Bookkeeper and Administrative Assistant were reclassified as exempt from the payment of compensatory time-off under the Federal Fair Labor Standards Act, as a result of their duties being professional in nature. These three staff positions are 100% directly funded by one or more contract centers and includes the following positions. In Fall-2020 two EDA Planner II Positions were added to build the capacity of SCIRPDC in response to needs that arise in the economy due to COVID-19. Upon the expiration of the Supplemental EDA Grant the Supplemental EDA Planners will move into new positions. Brooke Frederick into Planner II/Loan Portfolio Manager. Riley Anderson will move into a Planner II position with the idea of taking HSTP Coordinator Position upon Terri Finn's retirement.

The Economic Development Planner's salary has traditionally been supported by an annual District Planning Grant from the Economic Development Administration (EDA). A portion of the salary for this position will also be borne by a combination of local per capita contributions from member local governments used to match the aforementioned EDA District Planning Grant and the Rural Transportation Planning Funds from the Illinois Department of Transportation (IDOT).

In July of 2020, the Economic Development Administration (EDA) retroactively awarded the district's three-year partnership planning grants. The 2020-2022 EDA Partnership Planning Grant has been awarded and will expire in February of 2023. The Economic Development Planner assumes the primary responsibility for completing the organization's District Comprehensive Economic Development Strategy (CEDS) document, the ongoing provision of technical assistance to local governments and private sector investors, and other specific tasks which vary somewhat from year-to-year. As in previous budget periods, the Economic Development Planner will continue to serve as the editor of the Commission's quarterly electronic newsletter, "The Regional Link." This position will continue to assume a leadership role relative to increasing the agency's presence in connection with state-funded and federal programs for local and county public bodies. Finally, the Economic Development Planner I will collaborate with the Executive Director to guide the development of a Geographic Information Systems service program for member governments and to the benefit of the Commission's various project assignments.

The Grant Administrator salary has traditionally been supported by various grant writing and grant management service agreements generated with member local governments within the five-county service area for which the Commission has secured grant assistance. Accordingly, the resources to support this position remain contingent upon the Commission's continuing success in writing competitive fundable grants for its member local governments that are subsequently funded by state and federal agencies and larger-scale, multi-year grant management service agreements to help financially support the regional organization.

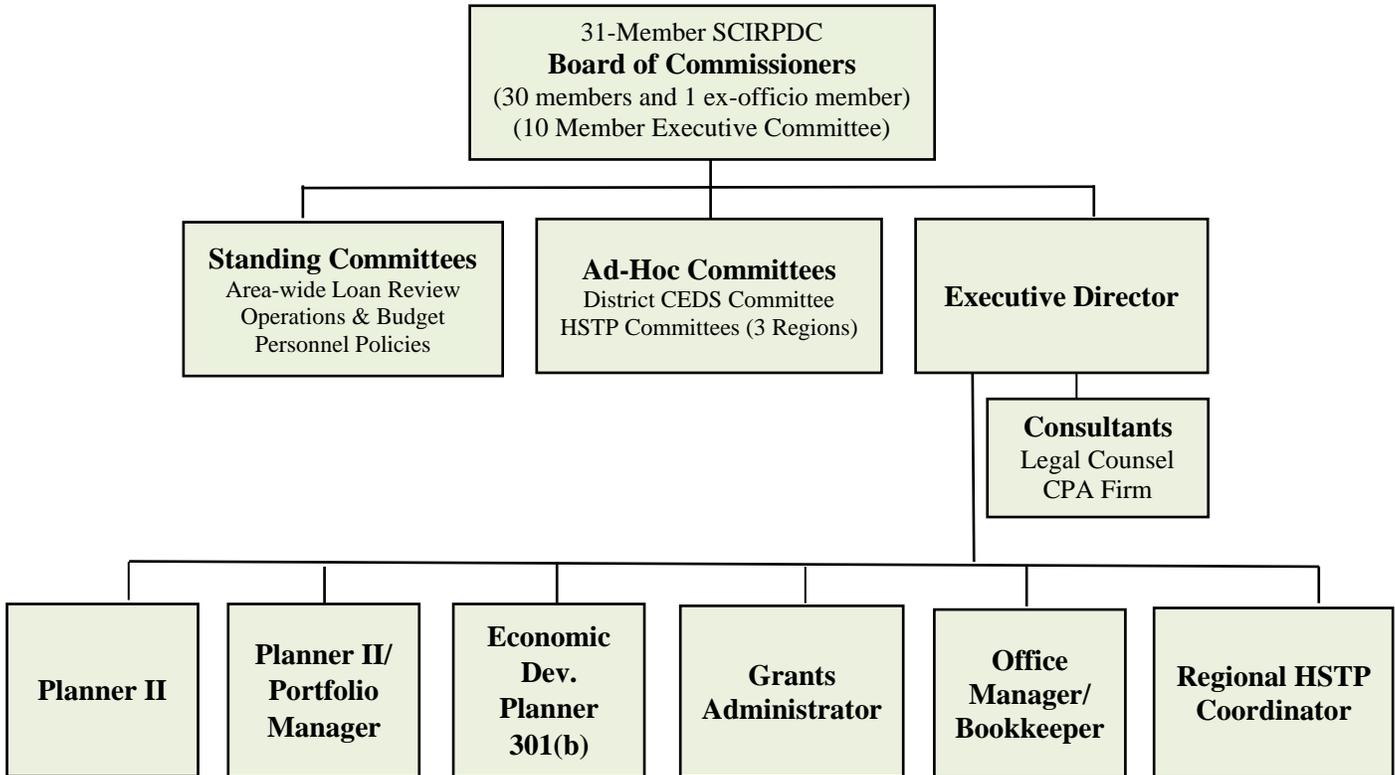
As the opportunity arises in FY-2023, the Executive Director will continue to coordinate grant writing functions along with staff members' grant management functions. Such an approach will free more of the Executive Director's time for his FY-2023 commitment to: 1) continue to develop and maintain solid working relationships with banks, local economic development professionals, state and federal funding agencies, and public and private leaders within the five counties served by the agency; 2) continue monitoring efforts and provide recommendations to committees and the Commission's governing body; 3) provide staff assistance in support of the administration and management of regional-level programs of benefit to the five-county region; and 4) respond to and capitalize upon other important issues that emerge.

Effective July 1, 2021, the Commission entered into a new 24-month Intergovernmental Agreement with the Illinois Department of Transportation (IDOT) for the provision of Human Service Public Transportation planning and mobility management services for the region's five-member counties and 34 other counties located in Southern and South Central Illinois. As it relates to the Commission's FY-2023 budget, the Regional HSTP Coordinator / Mobility Manager's salary, and related costs are supported exclusively by the aforementioned multi-year service contract with IDOT and also received a 10% increase in funding in FY-20.

In July 2020, as an economic response to COVID-19 throughout the region the South Central Illinois Regional Planning & Development Commission is an EDA-designated Economic Development District (EDD 301b planning grant recipient. SCIRPDC applied for funding under two of the four allowed scope of work elements that have been pre-approved by EDA, based on past planning- and disaster-related grant awards: 1) Technical Assistance and capacity building for member organizations, local businesses, and other local stakeholders impacted by coronavirus; and 2) Organizational capacity support for coronavirus response, including technology costs and personnel costs for staff members directly working on or supporting the work of the organization's coronavirus-related economic development response, including additional hiring as needed.

The SCIRPDC Organizational Chart provides a graphic representation of the relationships that exist between the 31-member Board of Commissioners, the 10-member Executive Committee, the agency’s various standing committees and ad-hoc committees, the Executive Director, private consultants, and its staff members.

FY-2023 SCIRPDC Organizational Chart



Commission's FY-2023 Cost Allocation Strategy

This section provides the Commission's governing body, administrative personnel, and local, regional, state and federal funding sources with written information regarding the cost allocation strategy to be utilized by the administrative staff of the South Central Illinois Regional Planning & Development Commission in assigning eligible FY-2023 project-related costs among its various contracts on both a direct and indirect basis. All cost allocation policies deployed during the FY-2023 budget period shall, to the extent possible, be consistent and compatible with 2 C.F.R Part 200 Series (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as amended and other applicable contract regulations promulgated by the Commission and its local, regional, state and federal funding agencies.

Since its inception in October of 1972, the Commission has chosen to report its financial transactions on a modified accrual basis whereby accounting records are maintained on a cash basis and then converted to an accrual basis at the end of a particular contract period or the conclusion of the agency's fiscal year (i.e., September 30th of each calendar year). Between 1982 and 1993 the Commission utilized a simplified methodology for allocating previously-identified categories of indirect costs among its various contracts that exclusively relied upon the use of direct salaries and direct fringe benefits as the sole indicator of the expected benefit that should be received by each contract relative to such indirect costs. However, this approach was modified and expanded in 1993 as further discussed below.

Presently, a single, common bank account established with Iuka State Bank, with a branch in Salem, Illinois, is used by all contracts to: 1) accept book transfers for each fund's equitable portion of the total monthly expenses incurred by the Commission; and then, 2) disburse such funds (via a single check) to each recipient or vendor on a semi-monthly or monthly basis for the total amount owed. However, the federal government's continuing emphasis upon accountability, transparency, and front-end assurances for proper allocation methods required the Commission to modify its previous cost allocation strategy to ensure that all program costs are allocated solely on the basis of a causal relationship between the expenses incurred and the level of benefit received by each active contract under the Commission's control.

While this has always been the objective of the Commission's indirect cost allocation policies and procedures, it became obvious that a continued reliance upon direct salaries and fringe benefits to disburse a broad range of indirect costs was not an equitable basis for distributing the range of indirect costs allocated by the organization. In an attempt to fully comply with the most current rules and regulations for federal cost allocation principles, the Commission has, since 1993, utilized three separate cost pools within the organization's larger annual agency-wide operating budget. Each of the three cost pools relies upon different cost allocation criteria intended to more accurately distribute direct and indirect charges among the various contracts on the basis of the level of benefit received.

With the exception of the indirect costs included in each of the three pools, the balance of the Commission's indirect costs incurred throughout the fiscal year continues to be allocated on the basis of the monthly direct salaries and fringe benefits (i.e., direct personnel costs) expended in each contract center as a basis for equitably dispersing shared indirect costs during the same period. Further details about indirect cost allocation related to specific line items follow in the section entitled, "Commission's FY-2023 Cost Allocation Policies." The Commission will continue to utilize the following three cost pools, each with its own specific basis for direct cost allocation in FY-2023.

Office Space Pool - where indirect costs would be allocated on the basis of the square footage within the Commission's offices occupied by employees working for one or more programs or contracts (excluding the square footage for common areas such as the reception area, hallways, restroom, etc.) and therefore, directly benefiting such contracts throughout the Commission's FY-2023 fiscal period;

Travel Cost Pool - where indirect costs would be allocated on the basis of the actual miles that Commission or staff automobiles are driven by staff members working toward the fulfillment of various contracts and thereby directly benefiting such contracts throughout the Commission's FY-2023 fiscal period; and

Communications Cost Pool - where indirect telephone, fax transmissions, Internet access, and hosting fee costs will be allocated on the basis of the number of telephone and computer units assigned to staff members working for specific programs and indirect photocopying charges allocated on the basis of the number of copies made, as reported via the copier's 5-digit coding system which is printed out monthly and will continue to be maintained throughout the Commission's FY-2023 fiscal period.

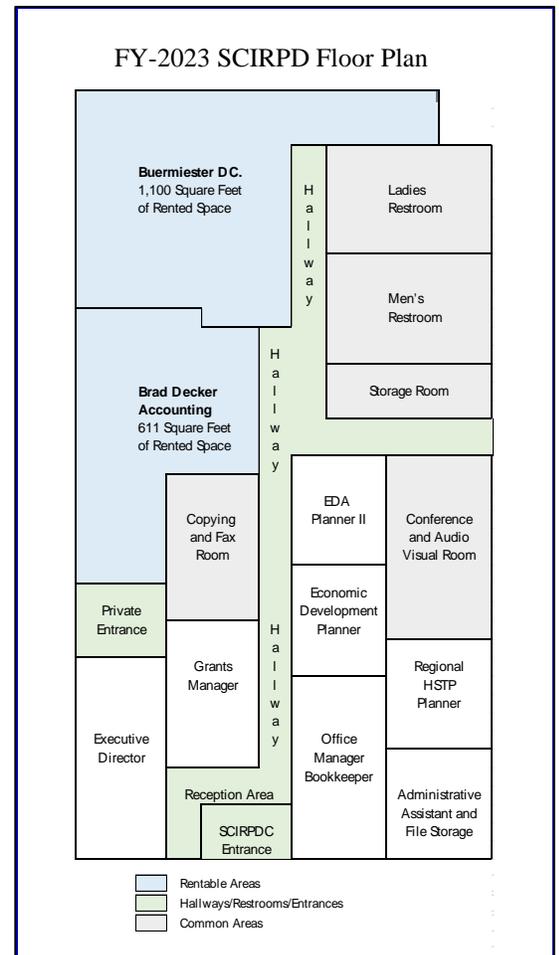
No significant adjustment in indirect cost allocation levels associated with non-cash depreciation expenses is expected in the FY-2023. Agency-wide Operating Budget portion of this document since the costs charged to contracts on an indirect basis were already based upon normal depreciation rather than note payments or mortgage payment amounts. Therefore, the FY-2023 Agency-wide Operating Budget will continue to utilize a fair amount of accumulated depreciation of office equipment and its office complex located at 120 South Delmar Avenue in Salem, Illinois as a basis for accumulating sufficient funds to replace or repair such fixed assets as needed in the future. The agency's staff automobile will be fully depreciated over 5 yrs. The following pages provide additional information regarding each of the three cost pools. Detailed information regarding: 1) the functions to be performed as allowable expenses in each pool; 2) the applicable FY-2023 line item expenditure categories included in each cost pool; 3) and the methods for documenting the base statistics used for allocating shared expenses within each cost pool.

FY-2023 Office Space Cost Pool - Allowable functions and activities include those associated with the Commission's ownership, maintenance, improvements to, and utilization of its office complex located at 120 South Delmar Avenue / Suite A, Salem, Illinois 62881-2000. As such, normal straight-line depreciation, all usage of utilities, and occasional structural improvements and repair costs along with related liability and fire insurance premiums are included in this indirect cost pool focusing upon the office space owned (debt-free) by the Commission.

*This office-space related expenditure will be recaptured over time through systematic depreciation. The allocation of costs from this specialized cost pool to various contracts will be based upon the actual square footage of office space occupied by each of the Commission's eight employees working under one or more various programs or contracts. All common areas are excluded before making such calculations. Such calculations are performed by the Executive Director and Office Manager and reviewed annually for possible modification based upon any reassignment of office space by the regional organization. All contracts under the administrative purview of the Commission shall be expected to pay their appropriate pro-rata share of the expenses associated with this office space cost pool.

The numbers below represent 63.62 % of the line item totals-common areas and indirect staff space as per the floor plan.

Land & Building Depreciations	\$2,482
Electrical Service (II. Power)	\$3,400
Water/Sewer/Gas & Garbage	\$3,100
Building Repair/Maint.	\$ 6,000
Office Contractual Service	\$4,465
Liability & Fire Insurance	\$2,200



	<u>Square Ft.</u>	
Total Square Footage in Office Structure:	5,190	-
Total Square Footage Leased to Tenants:	1,711	
Total Square Footage in SCIRPDC (Net of Leased Areas):	3,479	

FY-2023 Office Space Allocation

Employee	Employee Office S.F.	Contract	Contract Duty Ratio	Assigned S.F. Direct	Assigned S.F. Indirect	% of Net Office Space
Trish Lund	120.0	District Planning Grant	100.00%	120.0		3.45%
EDA Planner II	210.0	EDA Supplemental Grant	100.00%	210.0		6.04%
James Patrick	210.0	District Planning Grant	19.0%	39.9		0.97%
		Hazard Mitigation Plan	9.1%	19.1		1.00%
		Solid Waste Plan	1.0%	2.0		0.95%
		Section 504 Loans	6.0%	12.6		0.36%
		RBI/CDI, Title IX Loans	14.0%	29.4		0.85%
		Grant Writing	23.9%	50.0		1.44%
		Grant Management	5.3%	11.0		1.50%
		HSTP IDOT Agreement	1.0%	2.0		0.06%
		Administration	20.8%		44.0	20.80%
Terri Finn	210.0	HSTP IDOT Agreement	100.00%	210.0		6.04%
Brooke Frederick	210.0	District Planning Grant	30.02%	63.0		1.81%
		HSTP IDOT Agreement	2.78%	5.8		0.17%
		Section 504 Loans	32.00%	67.2		1.93%
		RBI/CDI, Title IX Loans	35.20%	73.9		2.12%
Luke Eastin	135.0	Grant Management	100.00%	132.0		3.79%
Sharon Briscoe	172.0	Administration	100.00%	0	170.0	4.89%
Staff Space Direct	1,095			1,095		
Staff Space Indirect	214				214	
Total Staff Space	1,309					37.68%
Common Area	2,165				2,165	62.32%
Total Area	3,474				3,474	100.00%

FY-2023 Travel Cost Pool

Allowable functions and activities principally include those directly associated with the Commission's ownership, maintenance, and use of one staff automobile that was purchased in March of 2021 and immediately placed in service.

Line Item Budget Categories include (numbers represent an indirect portion of line item):

Automobile Depreciation (2020 Ford Fusion)	\$ 967
Auto Fuel, Oil, Tires, Maintenance & Repairs	\$ 562
Automobile Insurance	\$ 404
General Staff Mileage, Lodging & Meals	\$ 770

The purchase price of the 2020 Ford Fusion will be recovered through depreciation over a five-year period. The allocation of costs from this pool to various contracts will be based upon the actual number of miles driven by each staff member, which is logged for each trip and reviewed monthly. Such information will be consistently maintained and reported to the Office Manager/ Bookkeeper on a monthly basis throughout the Commission's fiscal period. All contracts under the administrative purview of the Commission shall be expected to pay their appropriate pro-rata share of the expenses associated with this indirect cost pool. Because of improved mileage considerations, the 2020 Ford Fusion will generally be used for trips of the farthest distance. On occasion, shorter trips may also be necessary by the Administrative Assistant and/or Office Manager/Bookkeeper.

The indirect budget numbers representation on the previous page are estimates. For the most part, mileage driven in the staff automobile, as well as business travel reimbursement using personal vehicles, will be directly assigned to the specific program or contract for which such travel was undertaken. However certain uses of the vehicle (e.g., attendance of monthly business meetings or selected committee meetings of the Operations & Budget Committee, general administration, short trips to secure consumable supplies or perform other general functions for the good of the agency as a whole, etc.) will be logged as indirect and allocated upon the basis of the reported direct charges for the particular month in question. All such allocations will be computed monthly by the Office Manager/Bookkeeper.

FY-2023 Communications Cost Pool

Allowable functions and activities include those directly associated with the Commission's ownership or lease of its photocopier, telephone system, fax machine, and postage meter and scales as well as related supplies and equipment maintenance costs. In addition, postage deposits for metered mail and the occasional purchase of general graphic supplies are to be considered eligible indirect costs in the Communications Cost Pool.

Line Item Budget Categories with Indirect Allocations:

Photocopier Lease, Maintenance, and Supplies	\$ 1,009
Basic Telephone Service Only	749
Annual Internet Access	1,200
Postage Meter/Scales Lease & Rate Protection Plan	0
Postage Deposits (Indirectly Charged Metered Mail Only)	212
Purchase of Imprinted Envelopes & Return Envelopes, Binders, etc.	161
Personnel Recruitment Advertisements (Printed & Electronic)	333

The allocation of indirect costs from this pool to various active Commission contracts will be based upon five rationales; 1) the number of photocopies recorded by the agency and summarized in a Photocopier Log in support of individual contracts during a given month; 2) the number of actively-used telephone and

computer units assigned to staff members working on specific contracts with telephone and internet service and maintenance expenses; 3) the amount of postage recorded via a Postage Log in support of various contracts; 4) the costs associated with the purchase and use of imprinted envelopes, pre-printed products, three-ring binders, and heavier cover stock to permit in-house imprinting of report covers, imprinted items for use during the annual commission meeting; and 5) costs associated with the agency’s placement of electronic or other personnel recruitment ads. All contracts under the administrative purview of the Commission shall be expected to pay their appropriate share of the indirect expenses associated with this Communications Cost Pool.

FY-2023 Active Number of Telephone/Internet Use Units by Contract				
Employee	Contract	Proportion Used	Direct Charge	Indirect Charge
Trisha Lund	District Planning Grant	1.00	100.00%	
Brooke Frederick	EDA Supplemental Grant	1.00	100.00%	
Riley Anderson	EDA Supplemental Grant	1.00	100.00%	
Terri Finn	HSTP IDOT Agreement	1.00	100.00%	
Luke Eastin	Grant Management	1.00	100.00%	
	RBI/CDI/Title IX Loans	0.50	50.00%	
	Section 504 Loans	0.30	30.00%	
	HSTP IDOT Agreement	0.20	20.00%	
James Patrick	District Planning/EDA Grant(s)	0.16	16.00%	
	Rural Transportation Studies	0.00	0.00%	
	Section 504 Loans	0.01	1.00%	
	RBI/CDI, Title IX Loans	.18	18.00%	
	Grant Writing	.20	20.00%	
	Grant Management	.15	15.00%	
	HSTP IDOT	.10	10.00%	
	Administration	.208	0.00%	20.8%
Sharon Briscoe	Administration	1.0	0.00%	100.00%
Subtotal Direct:	5.8 Employees			
Subtotal Indirect:	1.2 Employees			
Total Employees	7.0 Employees			

Commission’s FY-2023 Cost Allocation Policies

The purpose of this section of the Commission's indirect cost allocation plan is to provide the agency's 31-member Board of Commissioners, the staff's administrative personnel, the Commission's independent certified public auditing firm which provides local, regional, state, and federal funding agencies with a written explanation of the specific policies utilized by the regional organization in determining which costs shall be allocated on a direct basis, indirect basis, or both. Furthermore, such policies provide a written record of the most current instructions for allocating FY-2023 Commission costs in the event of a key turnover in the Commission's administrative staff, policy body leadership, auditing firm, or various funding sources.

Budget Defined

This section of the larger budget document will require periodic review at least on a semi-annual basis and potential updating each time the Commission's governing body approves a new annual Agency-wide Operating Budget or modifies the current operating budget upon the recommendation of the Executive Director. Formal consideration and governing body adoption of an annual Agency-wide Operating Budget is usually accomplished in August of each calendar year, approximately a month prior to the actual beginning of the new fiscal year on October 1st.

Personnel (Salary and Wage)

All salary and wage expenditures (including accumulated leave as provided for by the Commission's personnel policies) shall, to the extent possible, be directly allocated to the contract(s) benefiting from such personnel services. As stipulated in Section 4 of the Commission's current Personnel Policies, each Commission employee shall prepare and submit to the Office Manager/Bookkeeper, a Staff Time Sheet documenting the hours spent in support of various contracts during each semi-monthly pay period which ends on the 15th and 30th of each month. Given the assigned administrative duties of the Office Manager/Bookkeeper, 100% of the salary associated with this position shall be allocated among the Commission's various contracts on an indirect basis. Similarly, given the overall administrative responsibilities also occasionally borne by the Executive Director, 20.8% of his respective salary shall also be allocated among the Commission's various contracts on an indirect basis.

Fringe Benefits

To the extent feasible, the prorated amount of fringe benefits directly or indirectly charged to any of the Commission's active contracts shall be consistent with the amount of direct or indirect salaries for each employee assigned to work on them. Accordingly, fringe benefit costs associated with all eight full-time Commission employees (100% of the Office Manager/ Bookkeeper fringe benefits, and 80.2% of the Executive Director's fringe benefits) shall be charged on a direct basis to the benefiting contract(s) throughout the Commission's FY-2023 budget cycle.

Contractual Services

Any expenditures incurred by the Commission for the provision of technical assistance and/or a year-end agency-wide audit report by a certified public accounting firm shall be allocated on an indirect basis. The audit report is sufficiently broad in scope to cover all of the financial transactions of the regional organization under each of its active FY-2023 contracts. However, should any special audit work be required for a specific Commission contract or agreement, such CPA cost would be charged directly to the contract in question.

Expenditures associated with the employment of consultant or professional services shall be directly allocated to the contract for which such services are rendered. Accordingly, consultant legal services associated with the review and possible modification of loan closing documents will be directly charged to the appropriate loan contract centers (e.g., RBI or CDI loans, Title IX loans, or Section 504 loan centers). Similarly, legal fees incurred by the Commission to pursue litigation and the partial recovery of the agency's investments will normally be charged directly to the loan program in question with a defaulted loan, etc. By comparison, any legal services provided for the good of the agency as a whole or in connection with the submission of a funding request, etc. might logically be charged to that specific loan program, or indirectly if specified by the funding agency in which the loan funds were derived.

The costs incurred by the Commission in support of lawn mowing services and parking lot snow removal shall be charged on an indirect basis among all active contracts since all contracts share in the benefits provided by such services. Office cleaning and pest control are divided into direct and indirect costs based upon the square footage being attended to and based on office space use. These are listed jointly as "Office Contractual Services."

Travel and Meetings

Staff Automobile Costs - The total mileage directly attributed to each of the Commission's various contracts will be compared to the total staff automobile mileage accumulated on the staff vehicle at the end of each month and expressed as a percent of the total mileage driven by each of the vehicles during the month. To the extent possible, automobile expenses shall be charged directly to specific contracts. A possible new vehicle will be purchased in FY-23.

Utilizing such percentages, all non-depreciable staff automobile-related costs included in the Staff Auto Cost Pool shall be allocated among the various contracts on an indirect basis (e.g., periodic cleaning, fuel purchases, oil changes, tire rotation, and replacement, automobile insurance, and any unforeseen repairs, etc.).

Staff Mileage/Lodging/Meals - The allocation of expenditures associated with the staff's use of their privately owned vehicles (POV) when the staff vehicle is available, as well as the costs associated with meals or overnight lodging and other valid travel-related costs, shall, to the extent possible, be directly charged to the contract(s) for which the travel expenses were legitimately incurred. In all instances, the rate of reimbursement for POV mileage, meals, and/or overnight lodging expenses, etc. shall be reasonable and in accordance with the Commission's most current provisions adopted by the State of Illinois and contained in Section 6 of the SCIRPDC Personnel Policies.

Effective in June 2022, POV mileage reimbursement authorized by the U.S. General Service Administration travel guidelines has been decreased to 56 cents per mile from 62.5 cents per mile in June of 2023. The Board of Commissioners has authorized mileage reimbursement based upon the aforementioned federal rate. In order to maintain consistency among all staff members, the Commission will reimburse the difference to its HSTP Coordinator from non-IDOT funds (IDOT currently only pays the state rate). The aforementioned reimbursement rate will serve as the starting rate for the Commission's FY-2023 budget but will be adjusted if the federally published rate for POV reimbursement is changed during the fiscal period. Reasonable documentation of travel expenditures by the Commission's staff shall be provided to the Office Manager/Bookkeeper on a monthly basis using a Staff Travel Expense Report provided by the Commission. It will then be presented to the Executive Director and the Board of Commissioners for review and final approval before payment is rendered to the staff members by the Office Manager/Bookkeeper.

It shall be the Commission's general policy to adjust its per diem meals and overnight rates of reimbursement, during the fiscal period, if necessary, to generally match those adopted for use by the State of Illinois. When conclusive documentation is provided by a staff member that higher meal costs or lodging expenses were unavoidably incurred in the performance of their assigned responsibilities, the Executive Director shall have the authority to reimburse the higher rates. As IDOT does not pay for lunches, the Commission will reimburse this cost via indirect funds as per the standard rate in its personnel policies.

Meeting, Conference, and Workshop Expenses - The costs associated with monthly and/or annual meetings with the Board of Commissioners to conduct official business for the regional organization as a whole shall be indirectly allocated among its various contracts based upon the percent of direct personnel costs expended by each of the Commission's contracts for the particular month in question. This policy shall also apply to the Commission's Annual Meeting to be held in October at a site to be determined by the Board of Commissioners. Committee meetings of the Commission shall be allocated directly to the specific program or contract which directly benefits from such efforts (e.g., an Area-wide Loan Review Committee meeting would be logically billed to the Section 504, the RBI/CDI, or the Title IX Loan Program contract which benefits, etc.).

Similarly, committee meetings of the Advisory Committees for the Commission's Comprehensive Economic Development Program (CEDS) will be directly charged to the EDA District Planning Grant. All HSTP committee meeting costs for Sub-state Regions 9, 10, and 11 and trips to assess the compliance of transit vehicles with state guidelines, etc. will be directly charged to the three-year IDOT HSTP Intergovernmental Agreement. Meetings attended for grant management purposes will be directly charged

to the benefiting active group of existing, ongoing grant management agreements administered by the Commission at the time of the meeting.

Possible exceptions to this general statement include meetings of the Operations and Budget Committee to formulate an Agency-wide Operating Budget or meetings of the Commission's Personnel Committee to improve the agency's personnel management practices or subsequently update the organization's Personnel Policies, Affirmative Action Plan, and Section 504 Self-Evaluation documents. Given the fact that such administrative and committee meetings would benefit all of the contracts under the Commission's jurisdiction, such expenditures would be indirectly allocated among all active contracts on the basis of direct personnel costs.

Finally, to the extent feasible, expenditures associated with a staff member's attendance at an association meeting, conference, or workshop shall be directly charged to the benefiting contract(s). Only in instances where the staff member's attendance of the conference or workshop is intended to benefit the organization as a whole through improved public relations, marketing, fiscal management or personnel administration techniques, etc. shall such expenditures be allocated on an indirect basis to all active contracts under the Commission's control at the time in question.

Equipment Maintenance

To the extent feasible, expenditures associated with maintenance agreements for specific items of equipment owned and operated by the Commission shall be directly charged to the benefiting contract(s). The fact that selected items of equipment were purchased with local funds from the equipment depreciation account for use in fulfilling a single contract and utilized almost exclusively by the staff working for the benefit of that contract, shall be deemed sufficient justification for directly allocating all future equipment usage fees and maintenance expenditures to said contract. However, expenditures associated with maintenance agreements for items of equipment utilized by the Office Manager/Bookkeeper, and in some instances, the Executive Director, or the Commission's staff as a whole will be indirectly allocated among all contracts.

Equipment & Software Purchases

In order to avoid confusion over future ownership, all equipment purchased by the Commission shall, to the extent possible, be acquired with the Local Cash Fund, which has accumulated a fund balance through the end of year transfers from the Equipment Depreciation Account. In accordance with generally-accepted accounting principles and state and federal acquisition regulations governing the procurement and utilization of the Commission's contractual resources, each contract which benefits from the Commission's ownership of such office equipment will be indirectly allocated an equitable share of the annual depreciation of equipment. Any anticipated FY-2023 purchases or upgrading of computer hardware and related software shall also be directly charged to the Commission's Local Cash Fund and then recaptured over a multi-year period via depreciation.

Smaller-scale repairs to the Commission's existing equipment will be fully allocated in a single year on a direct or indirect basis as the circumstances warrant. In unusual instances, where the equipment to be purchased will exclusively benefit a single contract, the equipment-related charges will be singularly billed on a direct basis to the contract in question (e.g., a desk or chair purchased for the exclusive use of a staff member assigned to a single contract, etc.).

Allocated Depreciation

Reasonable depreciation of the Commission's office building, and its existing office furniture and equipment, shall be allocated first as a part of the "Office Space Cost Pool." Any depreciation not recovered through this method will be allocated on an indirect basis utilizing the Commission's direct personnel costs as the basis (see the FY-2023 "Book Asset Detail Schedule" near the conclusion of this document).

In addition, depreciation associated with future Commission-owned automobiles shall be allocated in a similar manner utilizing the "Allocated Depreciation" budget category, which is based upon direct personnel costs. Annual target levels for allocating non-cash depreciation expenses are provided to the Commission's administrative staff by its independent certified public accounting firm.

Photocopying

Except as provided for by the inclusion of a specific line item entry in the Commission's annual Agency-wide Operating Budget, the majority of the costs associated with the lease, maintenance, and utilization of the agency's photocopier, as well as acquisition of toner and paper supplies, shall be allocated among the agency's various contracts on an indirect basis as part of the FY-2023 Communications Cost Pool. Specifically, the Commission shall rely upon the five-digit contract coding capabilities of its leased Sharp Digital Imager color photocopier to record the number of all photocopies produced and the number of copies attributable to each active contract under the Commission's administrative jurisdiction at the time.

The total number of copies made in a given month in support of a particular contract will be compared to the total number of copies made by the regional organization as a whole during the month (excluding indirect and personal copies) and then expressed as a percent of the subtotal. Personal copies made by staff members will be directly reimbursed to the Commission's Local Cash Fund at a per-copy rate which is representative of the most current actual cost incurred by the Commission in producing copies.

Based upon the above-referenced percentage of the subtotal, each contract will equitably share in the base lease cost, maintenance costs, and supply-related costs associated with the aforesaid leased photocopier. Photocopying expenditures are considered a part of the broader "FY-2023 Communications Cost Pool" and as such will not be indirectly allocated on the basis of direct personnel costs.

Office Space Costs and Utilities

Ownership & Maintenance - All costs directly associated with the Commission's ownership, maintenance, improvements to, and ongoing use of its office complex at 120 South Delmar Avenue, Salem, Illinois 62881-2000 are considered to be part of the "FY-2023 Office Space Cost Pool." Such office space-related costs shall be allocated directly to the agency and then recovered through depreciation based upon a Book Future Use depreciation schedule prepared by an independent certified public accounting firm.

Systematic real estate improvements have been undertaken in each of the Commission's recent fiscal periods. As a result, while the Commission's office building is now more than 30-years of age, the structure is in reasonably good repair.

In general, real estate improvement will not be allocated on the basis of direct personnel costs but rather, directly charged to the depreciation line item category (see the depreciation schedule) and then shared indirectly among the benefiting contracts based upon the actual square footage of office space occupied by each Commission employee working under various contracts as part of the "FY-2023 Office Space Cost Pool." All common or shared spaces (i.e., the reception area, hallways, restrooms, the conference room, storage room, and copying room, etc.) will be excluded before making such square footage calculations.

Office Utilities/Services - Expenditures for public utilities (i.e., electrical services, natural gas service, water, sewer and garbage collection service, office cleaning, lawn mowing, and pest control services, etc.) which support the utilization of the Commission's office complex by all contracts are part of the "FY-2023 Office Space Cost Pool." FY-2023 allocations for essential utilities and services will attempt to reflect recent utility and other rate increases. As in the past, utility-related expenditures shall be allocated on an indirect basis and utilize the aforementioned square footage calculations.

Telephone Service – Telephone expenditures will be directly allocated to the benefiting contract based upon the basic monthly telephone service charge and other related telephone fees. Telephone-related expenditures, along with those associated with the Commission's fax machine and supplies are considered a portion of the broader FY-2023 Communications Cost Pool. Two additional lines were purchased in FY-23 for two additional staff.

Internet Service – Currently, the Commission contracts with an Internet Service Provider to provide high-speed, fiber optic-based access to the Internet. The continuation of high-speed broadband Internet service in the Commission's office will be allocated on an indirect basis predicated upon the number of computer units benefiting a particular contract.

Office Supplies

Due to the universally beneficial nature of the consumable office supplies procured by the Commission in support of the agency's routine operations, combined with the cumbersome task of accounting for the consumption of such small scale supplies on a direct basis, all such expenditures shall be indirectly charged to the Commission's various active contracts. In the absence of a better indicator, direct personnel costs shall provide the basis upon which such shared costs are allocated. A small portion of total consumable supply costs shall be included in the Office Space Cost Pool and indirectly allocated under such procedures since they represent maintenance-related consumable supply expenses (i.e., cleaning solutions, paper towels, toilet tissue, glass cleaner, sweeper bags, etc.).

Postal Services

To the extent possible, expenditures associated with the use of the postage deposits in the Commission's leased metered postage machine and scales shall be directly charged to the specific benefiting contract(s). Typical examples would be the costs associated with mailings to the HSTP Committee members (30 or more for each Sub-state Region served) under the Commission's IDOT HSTP Intergovernmental Agreement and mailings to the 10-member CEDS Advisory Committee under the Economic Development District's EDA District Planning Grant. All remaining postage costs will be allocated among all active contracts on an indirect basis.

In general, postage deposits are considered to be part of the broader "FY-2023 Communications Cost Pool" and, as such, will not be allocated on the basis of direct personnel costs. Instead, the Commission shall continue to maintain a monthly Postage Meter Log of postage utilized in support of various Commission contracts. In some instances, postage-related expenditures may be universally beneficial and will be logged as indirect (e.g., the mailing of monthly business meeting materials, or selected committee meeting materials for the Operations and Budget Committee). Such expenditures shall be allocated on an indirect basis among the Commission's various contracts utilizing the directly-allocated postage costs for that month. Similarly, the Commission's annual costs associated with leasing and maintaining its postage machine and scales shall be allocated on the same aforementioned indirect cost basis. It is possible that a postal rate increase could occur during the course of the Commission's FY-2023 budget cycle.

Subscriptions and Dues

Newspapers & Periodicals - In general, the majority of the subscriptions procured by the Commission ultimately benefit all programs under the agency's administrative jurisdiction. Therefore, the majority of the expenditures associated with such subscriptions will be indirectly allocated among the Commission's various contracts utilizing direct personnel costs as the basis.

Agency Memberships & Dues - The costs associated with a subscription or membership dues may singularly benefit a particular contract. In such instances, related costs will be directly allocated to the contract that will benefit from the expenditure (e.g., the Economic Development District's membership to the National Association of Development Organizations and, to a lesser degree, the Illinois Association of Regional Councils and the Illinois Enterprise Zone Association (IEZA)).

Online Subscriptions – The Commission's annual costs for having a web host will be directly allocated to the District Planning Grant awarded annually by the Economic Development Administration (EDA), which originally sponsored the development of the Economic Development District's website and its subsequent maintenance and periodic updating under the District Planning Grant contract. In addition, various online subscriptions are maintained to prepare the commission's newsletter, conduct online surveys, and do layout and distribution of mass e-mailings associated with the CEDS.

Printing and Graphics

To the extent feasible, all printing and graphics-related costs shall be directly allocated to the program or contract that generated the requirement for such services. Generalized printing expenditures may be incurred by the Commission for basic envelopes, the purchase of general report cover stock, annual meeting materials, etc. along with the purchase of generic graphic supplies which benefit all contracts and will be indirectly allocated on the basis of direct personnel costs.

Advertising

Should the Commission find it necessary to place advertisements to fill a vacancy on the Commission's staff, such costs could justify the indirect allocation among all of the Commission's contracts (e.g., the recruitment for an Executive Director, Office Manager/Bookkeeper or Administrative Assistance, as opposed to the Economic Development Planner, Grant Administrator or Regional HSTP Coordinator. The purchase of any advertising specialty items bearing the logo of the Commission and designed to generate goodwill and a positive image for the regional organization as a whole will be paid for from local funds and the District Planning Grant. However, advertising specialty items bearing the logo of the regional organization but used to primarily promote the awareness or increased use of a specific program (e.g., the CDC's 504 debenture program, the EDD's Title IX loan program, or the Commission's RBI/CDI direct loan programs or the efforts which foster regional level HSTP planning, etc.) may be directly allocated to the benefiting program or contract.

Insurance and Bonding

The expenditures incurred by the Commission for specific insurance coverage required by a specific program or contract will be directly charged to the contract which requires or benefits from such coverage. The Commission's other forms of insurance or bonding which are universally beneficial to all contracts shall be charged on an indirect basis utilizing direct personnel costs for calculating such charges. Examples of the latter type include general fire and liability insurance, directors and officer liability coverage for the Commission, payment of notary public and not-for-profit corporation filing fees for the agency, a blanket position bond covering selected officers and staff members to routinely handle money for the regional organization, etc. By comparison, the Commission's payment of annual automobile liability and collision insurance for the staff vehicle will be allocated as a part of the Staff Travel Pool.

Miscellaneous Costs

All recaptured federally restricted funds in the Commission's RBI/CDI and Title IX direct loan programs, as well as bad debt reserves and annual debt service for the repayment of low-interest, long-term USDA Intermediary Relending Program loan funds, which support the Commission's direct loan programs, generally comprise this category and, to the extent possible, shall be directly charged to the appropriate contract categories.

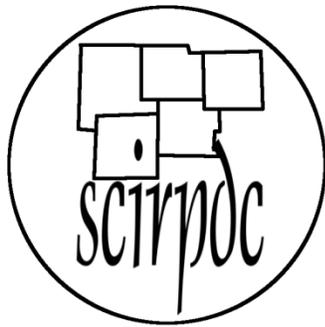
By comparison, the annual cost incurred by the Commission for a corporate credit card (a Platinum VISA card through the US Bank) shall most commonly be charged on an indirect basis. This is not to say that the actual monthly expenses charged on the VISA card will be indirectly allocated. In all cases, charges billed to the Commission credit card will be billed directly to the benefiting contract(s). Finally, certain costs for purchasing flowers or cards as an outgrowth of the death or serious illness of a governing body member or staff member will be charged to unrestricted funding sources, such as community per-capita contributions, as the EDA District Planning Grant among other contracts prohibits these expenses from being charged on an indirect basis.

Summary

The following component of this document contains a copy of the Commission's **FY-2023 Agency-wide Operating Budget** as presented for approval by the Board of Commissioners during its September 2021 monthly business meeting. Note that, in addition to providing information regarding the total amount budgeted for various line item expenditure categories, the Commission's operating budget also provides an estimate of the portions that are to be allocated on a direct versus an indirect basis.

Preliminary budget information is utilized by the regional organization's administrative staff to establish a provisional indirect cost rate at the onset of the new fiscal year. For the FY-2023, the provisional indirect cost rate established by the Commission's staff is 35.54% of direct personnel costs. As a part of the Commission's FY-2023 annual agency-wide audit process, the organization's independent certified public account firm will document the actual level of indirect costs charged for the fiscal year along with the final indirect cost rate for the Commission. A discussion of such information will be contained in the schedules and the footnotes to the financial statements comprising the annual agency-wide audit report. The full audit report will be provided by the Commission's Executive Director to all appropriate state and federal funding sources for their review and comment. Since the Commission's fiscal year concludes on September 30th of each calendar year, the actual preparation of an agency-wide audit report does not commence until early November of the same year. The completed audit report is handed out to each board member in mid-January of the following year and formally accepted during the subsequent February monthly business meeting.

In the absence of any regulatory mandates to the contrary, the Commission will continue to utilize the revised indirect cost allocation procedures initiated in 1993 to ensure that both direct and indirect costs are properly allocated based on a causal relationship and the actual benefits received by various contracts under its administrative jurisdiction.



FY-2023
Agency-wide
Operating Budget

Budget Pages and
Certifications

October 1, 2022 – September 30, 2023

FY-2022 Operating Revenue with FY-23 Projections

Sources of Operating Revenues	Budgeted FY-22	Revenues to July 30th	Ungenerated Remainder	Year-End Projections	Projection v. Budget	FY-2023 Proposed	Comments & Observations
Ongoing State & Federal Contracts:	\$323,605	\$306,372	\$17,233	\$339,215	104.8%	\$295,231	Notes FY-2023
EDA Continuing District Planning Grant	70,000	35,000	35,000	52,500	75%	70,000	20-23 District 301(b) Contract Renewal 2023
IDOT HSTP Intergovernmental Agreement	128,105	145,372	(17,267)	160,715	125%	130,000	(6 mos.) Contract Renewal in March 2023
EDA Supplemental Grant	125,500	126,000	(500)	126,000	100%	95,231	(5 mos.) Supplemental COVID-EDA Grant Ends Feb. 2023
Ongoing Local Service Agreements	\$186,388	\$52,850	\$130,038	\$52,850	28.4%	\$123,211	Notes FY-2023
Altamont Sewer	3,500	-	-	-	0%	15,000	Ends 3/31/2024
Altamont TIF	8,500	8,500	-	8,500	100%	-	Completed
FY-2023 Indirect Costs	12,600	12,600	-	12,600	100%	-	Completed
Effingham Housing Rehab	26,881	-	26,881	-	0%	26,881	4/30/2023 Grant Closeout
Farina Housing Rehabilitation	16,782	-	16,782	-	0%	-	Funds Deobligated Lack of Contractors
Fayette Water Co. Phase 13	20,000	-	20,000	-	0%	20,000	11/30/2023 Grant Closeout
Flora Housing Rehab	23,000	-	23,000	-	0%	-	Funds Deobligated Lack of Contractors
Newton Housing Rehab	11,545	-	11,545	-	0%	-	Completed
Newton Public Infrastructure	14,750	15,750	(1,000)	15,750	107%	-	Completed
Ramsey Stronger Communities	1,500	-	1,500	-	0%	1,500	10/2023 Grant End
Ramsey Interconnect/Fayette Water	3,500	-	3,500	-	0%	15,000	5/31/2024 Closeout
Salem Housing Rehab	3,830	-	3,830	-	0%	3,830	4/30/2023 Grant End
Salem RLF Closeout oba NAL	14,000	13,000	1,000	13,000	93%	6,500	12/11/22 Grant End
Saint Elmo Water	3,500	-	3,500	-	0%	12,000	Resubmittal See Below
Wamac RLF Closeout	3,500	-	3,500	-	0%	3,500	Awarded March 2022
Vandalia Economic Development/OctoChem.	16,000	3,000	13,000	3,000	19%	19,000	8/31/2022 Grant End Probable Extension 11/31/2022
Xenia PI CDBG	3,000	-	3,000	-	0%	-	Closed out
New FY-2023 Contracts	\$19,000	\$11,500	\$0	\$11,500	60.5%	\$42,500	Start Date/Anticipated Start
Submitted Applications x 5 CDBGs	9,000	1,500	-	1,500	17%	-	See Under Anticipated Contracts
COVID-19 Technical Assistance Contracts	10,000	10,000	-	10,000	100%	-	Completed
Clay City Sewer Contract	-	-	-	-	0%	5,000	Awaiting NOSA 8/9/2022
Sumner Water Main Replacement	-	-	-	-	0%	5,000	Awaiting NOSA 8/9/2022
Regional Solid Waste Plan	-	-	-	-	0%	12,500	Awarded Awaiting Funds
Marion County Hazard Mitigation Plan	-	-	-	-	0%	20,000	Awaiting Award Documents
Internally Generated Resources:	\$558,177	\$715,178	(\$157,001)	\$698,778	125.2%	\$532,430	Notes FY-2023
Projected Year-End Fund Balance	220,000	365,292	(145,292)	290,000	131.8%	220,000	Cash on Hand
Projected Per-Capita Contributions	30,094	30,092	2	30,092	100.0%	33,083	Reflects 2020 Census @ \$0.2663/Per Capita
Section 504 Packaging Fees (\$1,000/Project)	-	-	-	-	0.0%	-	
Section 504 Processing Fees (1.5% x Debt.)	-	-	-	-	0.0%	-	
Section 504 Debt Service Payment (0.625%)	6,600	7,086	(486)	8,128	123.2%	6,600	Based upon Formula for Existing Portfolio
Section 504 Legal Fees (\$3,000/Project)	1,000	64	936	64	6.4%	65	Assumes No New Project in 2023
Section 504 Filing Fees	-	-	-	-	0.0%	100	
Title IX Loan Packaging/Closing Fees	1,000	-	1,000	-	0.0%	1,500	Assumes One New Title IX Projects in FY-2023
Title IX Loan Principal on Debt Service	31,260	26,802	4,458	35,736	114.3%	27,287	Existing Loans + One New Loan in FY-2023
Title IX Loan Interest on Debt Service	23,522	11,820	11,702	15,780	67.1%	10,884	Interest/Debt. Svcs. Revenue from Existing Loans and One New Loan in FY-2023
Title IX Bank Acct. Interest Earnings	200	223	(23)	297	148.7%	250	Bank Account Interest from Title IX Checking, Savings; Sequester Accts.
Title IX Administration	17,500	14,487	3,013	17,560	100.3%	17,500	Interest/Debt. Svcs and Checking/Savings Interest
RBI/CDI Loan Packaging	2,000	1,570	430	1,570	78.5%	1,500	Assumes Two New RBI/CDI Project in 2023
RBI/CDI Loan (Principal on Debt Service)	145,611	170,188	(24,577)	190,985	131.2%	135,773	Existing Loans Only
RBI/CDI Loan (Interest on Debt Service)	35,910	44,229	(8,319)	54,971	153.1%	35,193	Existing Loans + One Replacement Loan
RBI/CDI Interest (Earned on CD Investments)	7,000	3,166	3,834	4,200	60.0%	3,800	Smaller CD Portfolio w/ Low Interest Rates
RBI/CDI Interest Earned on Checking Acct.	500	443	57	550	110.0%	500	
RBI/CDI Administrative Fee	18,000	25,686	(7,686)	32,248	179.2%	20,365	
Interest Earned on General Operating Fund	500	558	(58)	744	148.8%	600	2% of RBI/CDI portfolio allocated from Interest revenue CD interest reinvested.
Reimbursement from Staff (Copies & Faxes)	100	44	56	44	44.0%	50	
Miscellaneous	2,500	929	1,571	929	37.2%	2,500	
Rental Income from Burmeister Chiropractic	9,600	8,000	1,600	9,600	100.0%	9,600	
Rental Income from Brad Decker CPA	5,280	4,500	780	5,280	100.0%	5,280	Based on current lease agreements

FY-2022 Commission Revenue with FY-23 cont.

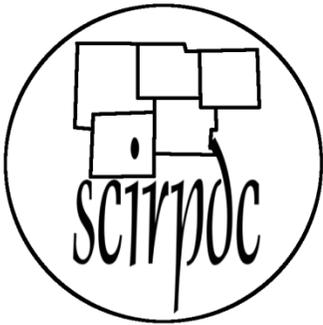
Sources of Operating Revenues	Budgeted FY-22	Revenues to July 30th	Ungenerated Remainder	Year-End Projections	Projection v. Budget	FY-2023 Proposed	Comments & Observations
Anticipated Contracts	\$17,500	\$20,160	(\$2,660)	\$20,160	115.2%	\$17,500	Notes FY-2023
Grant Writing Apps & Resubmission	7,500	9,000	(1,500)	9,000	120.0%	7,500	
Misc. Grant Writing: DOJ IDHA, DOI etc.	2,000	-	2,000	-	125.2%	2,000	
Planning Contracts: Comp. Plans, GIS, etc.	5,000	10,000	(5,000)	10,000	200.0%	5,000	
TIF/EZ Regional Technical Assistance	3,000	1,160	1,840	1,160	0.0%	3,000	
Anticipated Grant Writing Contracts	-	-	-	-	0.0%	\$15,500	
Altamont (Resubmittal Sewer)	-	-	-	-	0%	1,500	
Vandalia (Resubmittal Water)	-	-	-	-	0%	1,500	
Junction City (Water)	-	-	-	-	0%	2,500	
Newton (Water)	-	-	-	-	0%	2,500	
Willow Hill (Water)	-	-	-	-	0%	2,500	
Xenia (Water)	-	-	-	-	0%	2,500	
Misc. Grant Writing: DOJ IDHA, DOI etc.	-	-	-	-	0%	2,500	
Category	Proposed FY-2022	Revenues to July 30th	Ungenerated Remainder	Year-End Projection	Budget v. Projection	Proposed FY-2023	
Revenue for Personnel & Non-Personnel	546,493	379,382	144,611	423,725	77.5%	\$493,942	
Internally Generated Revenue used for Personnel & Fringes	310,174	456,673	(146,499)	394,625	127.2%	\$315,578	Green denotes portion of Internally Generated revenue that can be used for personnel & is not included in the IRP Related Revenue Budget
Internally Generated Revenue Directly Related to Loan Funds	248,003	258,505	(10,502)	288,373	116.3%	\$211,302	
Agency Revenue Totals:	\$1,104,670	\$1,094,560	-\$12,390	\$1,106,723	100%	\$1,020,821	
Salaries/Fringes & Non-Personnel Only	856,667	836,055	(1,888)	818,350	95.5%	\$809,519	
Planned Expenses minus Debt Related Expenses	616,358	453,838	162,520	548,328	89.0%	570,663	
Expected Surplus End of FY-2023	\$240,309	\$382,218	\$160,632	\$270,022	112.4%	\$238,857	

FY-22 Expenditures with FY-2023 Projections

Expenditure Categories	Proposed FY-2022	Expenses to July 30th	Amount Remaining	Anticipated Year-End	Actual V. Budget	Proposed FY-2023	Comments/Notes
Personnel	\$395,887	\$312,266	\$83,621	\$378,017	95.5%	\$362,709	
Executive Director (Patrick)	69,876	57,440	12,436	69,876	100.0%	71,942	
Grants Management Specialist (Eastin)	50,041	41,749	8,292	50,041	100.0%	51,512	
Office Manager/Bookkeeper (Briscoe)	54,601	45,400	9,201	54,601	100.0%	56,209	
Administrative Assistant (Dunahee)	48,028	30,158	17,871	30,158	62.8%	-	
Regional HSTP Coordinator (Finn)	50,042	41,623	8,419	50,042	100.0%	51,513	
Economic Development Planner (Lund)	42,017	35,167	6,850	42,017	100.0%	43,333	
Planner II (Anderson)	40,000	26,231	13,769	40,000	100.0%	42,200	
Planner II/Portfolio Manager (Frederick)	41,283	34,500	6,783	41,283	100.0%	46,000	Adjusted for Loan Portfolio Position
Fringe Benefits	\$119,836	\$80,554	\$39,282	\$89,806	74.9%	\$109,073	
Section 457 Plan (7.5% of Gross Salary)	29,595	22,933	6,662	16,270	70.9%	27,203	
Medical Insurance (\$800/Employee/Month)	79,200	46,147	33,053	61,530	133.3%	70,000	
Workers Compensation (.56/\$100 of Salary)	2,225	706	1,519	813	115.1%	2,038	
Unemployment Insurance (0.065%-1st \$12,960)	521	873	(352)	1,225	0.0%	1,065	
Soc. Sec. Payment (1.45% of Pay for Medicare)	6,295	4,604	1,691	2,913	63.3%	5,767	
Leave Time	2,000	5,291	(3,291)	7,054	133.3%	3,000	Fringe Leave Time
Contractual Services	\$19,100	\$11,865	\$7,236	\$12,772	66.9%	\$15,465	
Agency wide Audit (2023)	8,500	8,000	500	8,200	96.5%	8,500	
Legal Fees (RBI, CDI & Title IX Loans)	1,000	-	1,000	-	0.0%	1,000	Anticipates one new loan in FY-2023
Legal Fees (504 Closings)	3,000	-	3,000	-	0.0%	-	Anticipates one new loan in FY-2023
Office Contractual Services	3,600	3,347	253	4,072	113.1%	4,465	Office cleaning, pest control/termite, snow removal, lawn mowing,
Other Consultant Services (Constant Contact, ESRI)	3,000	518	2,483	500	16.7%	1,500	GIS & Staff Training
Travel & Meetings	\$17,200	\$8,329	\$8,871	\$17,626	102.5%	\$20,300	
Auto Fuel, Oil, Tires & Repairs (2020 Ford Fusion)	2,500	912	1,588	2,700	108.0%	2,700	Increased to to Fuel Prices
General Staff Mileage, Lodging & Meals	3,400	1,612	1,788	4,012	118.0%	3,700	
HSTP Coordinator Mileage, Lodging & Meals	2,700	3,873	(1,173)	4,800	177.8%	4,000	Meals/Room/Consumables
Monthly Commission Meeting	3,400	957	2,443	1,914	56.3%	3,400	Meals for Board Members
Annual Meeting Costs (Meals/Room Only)	1,300	-	1,300	1,500	115.4%	2,000	
Staff Christmas	1,500	800	700	800	53.3%	1,500	
Committee Meeting Costs	400	-	400	-	0.0%	500	Primarily gift certs. / recognition of outgoing board members / officers
Conferences/Workshops	1,500	175	1,325	1,900	126.7%	2,000	
Miscellaneous Board Meeting Expense	500	-	500	-	0.0%	500	
Equipment Maintenance	\$4,000	\$779	\$3,221	\$800	20.0%	\$3,000	
Typewriter, Computers, Printers	4,000	779	3,221	800	20.0%	3,000	Equipment or repair or replacement of \$1,000 or more.
Equipment Purchases	\$5,500	\$2,820	\$1,342	\$2,820	51.3%	\$5,700	
Smaller Equipment Purchases	2,000	2,081	(81)	2,081	104.1%	2,200	Items under \$200 each
Computers/Printers/GIS	1,500	-	-	-	0.0%	1,500	
LaserPro Software Maintenance	-	-	-	-	0.0%	-	
PC Software	2,000	739	1,261	739	37.0%	2,000	GIS Software for TIF/Comp Plans Etc./Transportation Plan

FY-22 Expenditures with FY-2023 Projections cont.

Allocated Depreciation	\$8,655	\$4,958	\$3,697	\$6,098	70.5%	\$7,225	
Real Estate Depreciation (Office Complex)	5,970	913	5,057	1,220	20.4%	2,482	Updated as per accountants' figures
Office Equipment Depreciation	320	171	149	228	71.3%	94	Updated as per accountants' figures
Automobile Depreciation	2,365	3,874	(1,509)	4,650	196.6%	4,649	Updated as per accountants' figures
Photocopying	\$5,000	\$3,606	\$1,394	\$4,808	96.2%	\$5,000	
Photocopier Lease and Maintenance/Supplies	5,000	3,606	1,394	4,808	96.2%	5,000	
Office Space and Utilities	\$17,100	\$13,408	\$3,692	\$16,996	99.4%	\$17,750	
General Building Repairs & Maintenance	6,000	4,094	1,906	5,358	89%	6,000	Repairs/Upgrade Taken from Depreciation Fund
Electrical Service	3,000	2,792	208	3,400	113%	3,400	Ameren Illinois
Water / Sewer / Gas / Garbage (City of Salem)	2,600	2,438	162	3,080	118%	3,100	City of Salem
Regular Telephone Service	3,800	2,826	974	3,570	94%	3,600	Wabash Communication-Two Extra Lines for EDA Planner II's
HSTP Telephone Line Charge	500	417	83	527	105%	550	Wabash Communication
Internet Access Cost (Wabash Communications)	1,200	840	360	1,061	88%	1,100	Wabash Communication
Office Supplies	\$5,500	\$3,561	\$1,939	\$4,498	81.8%	\$5,200	
Consumable Supplies	5,500	3,561	1,939	4,498	82%	5,200	Due to new Planner II Positions
Postal Service	\$3,000	\$2,236	\$764	\$2,628	87.6%	\$3,005	
Postage Meter & Scales Annual Lease	1,200	790	410	1,053	87.8%	1,200	
Postage Rate Protection Plan	300	303	(3)	275	91.7%	305	
General Postage Meter Deposits (Postal Service)	1,500	1,143	357	1,300	86.7%	1,500	
Agency Subscriptions & Dues	\$3,500	\$984	\$2,516	\$700	20.0%	\$4,000	
Newspapers & Periodicals	500	137	363	200	40.0%	500	EDA Planner II Subscription for Transportation Plan
SCIRPDC Memberships	2,000	347	1,653	-	0.0%	2,500	ILARC, NADCO, IEZA, etc
Online Subscriptions	1,000	500	500	500	50.0%	1,000	PowWeb ISP Hosting, Web Domain Fee, Constant Contact, etc.
Printing and Graphics	\$800	\$64	\$736	\$150	18.8%	\$800	
General Envelopes, Folders, Business Cards etc.	800	64	736	150	18.8%	800	
Advertising and Promotion	\$1,600	\$1,358	\$242	\$1,358	84.9%	\$1,600	
Recruitment Ads/Advertising Specialties	1,600	1,358	242	1,358	84.9%	1,600	Lease Ad or Employee Recruitment
Insurance and Bonding	\$7,180	\$4,849	\$2,331	\$7,049	98.2%	\$7,335	
Liability and Fire Insurance (Kert Martin Ins.)	2,100	2,128	(28)	2,128	101%	2,200	
Automobile Insurance 2020 Ford Fusion	2,000	1,876	124	1,876	94%	2,000	
Directors & Officers Liability (Weis Insurance)	2,200	0	2,200	2,200	100%	2,200	Weis Insurance Agency
Employer's Non-Ownership Liability Insurance	150	64	86	64	42%	150	Kert Martin State Farm Insurance
Notary & Non-Profit Fees	80	110	(30)	110	138%	110	Sharon and Jeanne Notary Fee
Blanket Position Bond (Kert Martin Insurance)	650	671	(21)	671	103%	675	Kert Martin State Farm Insurance
Miscellaneous Costs	\$2,500	\$2,202	\$298	\$2,202	88.1%	\$2,500	
Memorials for Board & Staff Members	500	-	500	-	0%	500	
Misc. Fraudulent Charges & Other Unknown Expenditures	2,000	2,202	(202)	2,202	110%	2,000	
Loan Payments & Related Expenses	\$379,298	\$135,881	\$243,417	\$135,881	35.8%	\$354,159	
RBI/CDI RLF Preservation Obligation (Non-Cash)	181,521	-	181,521	-	0.0%	170,965	Required via IRP agreement
RBI/CDI Bad Debt Reserve (0.5% of Interest)	4,500	-	4,500	-	0.0%	6,665	Required via IRP agreement
Title IX RLF Preservation Obligation (Non-Cash)	54,781	-	54,781	-	0.0%	38,171	Required via Title IX agreement
Title IX Bad Debt Reserve (0.5% of Interest)	2,615	-	2,615	-	0.0%	2,477	Required via Title IX agreement
Annual IRP Loan Payments (2 Payments to USDA)	135,881	135,881	-	135,881	100.0%	135,881	Two semi-annual payments to USDA Rural Development From IRP
Category	Proposed FY-2022	Expenses to July 30th	Amount Remaining	Anticipated Year-End	Actual V. Budget	Proposed FY-2023	
Total Salaries & Fringe Benefits:	515,723	392,820	122,903	467,823	90.7%	471,782	
Non-Personnel Costs	100,635	61,018	39,617	80,505	80.0%	98,880	IRP Expenditures are Expenses Paid Directly from IRP Funds or Closing Cost. Expenditures are Entered Due to IRP Reporting Requirements
IRP-Related Fees & Expenses	379,298	135,881	243,417	135,881	35.8%	354,159	
AGENCYWIDE BUDGET TOTALS:	\$995,656	\$589,719	\$405,937	\$684,209	68.7%	\$924,822	
Salaries/Fringes & Non-Personnel Only (Excludes IRP Expenditures)	\$616,358	\$453,838	\$162,520	\$548,328	89.0%	\$570,663	(Expected expenses for FY-2023 with IRP Calculations Removed.)



FY-2023 Agency-wide Indirect Cost Allocation Plan

October 1, 2022 – September 30, 2023

FY-23 Indirect vs. Direct Cost Calculation

FY-2023 Expenditure Categories	FY-2023 Indirect Costs	FY-2023 Direct Costs	FY-2023 Budget Total
Personnel	\$71,173	\$291,536	\$362,709
Executive Director	14,964	56,978	71,942
Grants Management Specialist (contractual)	-	51,512	51,512
Office Manager/Bookkeeper	56,209	-	56,209
Planner II/ Portfolio Manager	-	46,000	46,000
Regional HSTP Coordinator	-	51,513	51,513
Economic Dev. Planner 301(b)	-	43,333	43,333
Economic Dev. Planner II	-	42,200	42,200
Fringe Benefits	\$19,133	\$89,940	\$109,073
Executive Director Fringe	3,556	13,540	17,096
Office Manager Fringe	15,577	-	15,577
Directly Charged Fringes	-	73,400	73,400
Leave Time	-	3,000	3,000
Contractual Services	\$7,804	\$7,661	\$15,465
Agencywide Audit	5,405	3,095	8,500
Legal Fees (RBI, CDI & Title IX Loans)	-	1,000	1,000
Legal Fees (504 Closings)	-	-	-
Office Contractual Services	2,096	2,369	4,465
Other Consultant Services	303	1,197	1,500
Travel & Meetings	\$8,747	\$11,553	\$20,300
Auto Fuel, Oil, Tires & Repairs on 2020 Ford Fusio	562	2,138	2,700
General Staff Mileage, Lodging and Meals	770	2,930	3,700
HSTP Coordinator Mileage, Lodging and Meals	-	4,000	4,000
Monthly Commission Meetings (10 Meetings)	3,400	-	3,400
Annual Meeting Costs (Meals/Room Only)	2,000	-	2,000
Staff Christmas	600	900	1,500
Committee Meeting Costs	500	-	500
Staff Attendance of Conferences & Workshops	416	1,584	2,000
Misc. Board Mtg. Expenses	500	-	500
Equipment Maintenance	\$605	\$2,395	\$3,000
Equipment Purchases	\$1,150	\$4,550	\$5,700
Smaller Equipment Purchases	444	1,756	2,200
Computers/Printers/GPS	303	1,197	1,500
Laser Pro Maintenance	-	-	-
PC Software	403	1,597	2,000
Allocated Depreciation	\$1,921	\$5,304	\$7,225
Real Estate Depreciation	935	1,547	2,482
Office Equipment Depreciation	19	75	94
Automobile Depreciation	967	3,682	4,649
Photocopying (lease, maintenance, supplies)	\$1,009	\$3,992	\$5,000

FY-23 Indirect vs. Direct Cost Calculation cont.

Expenditure Categories	Indirect Costs	Direct Costs	Budget Total
Office Space and Utilities	\$14,349	\$3,401	\$17,750
General Building Repairs & Maint.	6,000	-	6,000
Electrical Service (Illinois Power)	3,400	-	3,400
Water / Sewer / Gas / Garbage (City of Salem)	3,100	-	3,100
Telephone Service	749	2,851	3,600
HSTP Line Charge	-	550	550
Annual Internet Access Cost	1,100	-	1,100
* 100% Allocated to Indirect Cost or Based on Indirect Square Footage of SCIRPDC Office Space (62.32%)			
Office Supplies	\$2,795	\$2,405	\$5,200
Postal Service	\$333	\$2,672	\$3,005
Postage Meter & Scales Annual Lease	212	988	1,200
Postage Rate Protection Plan	-	305	305
Postage Meter Deposits (Postal Service)	121	1,379	1,500
Agency Subscriptions & Dues	\$832	\$3,168	\$4,000
Newspapers & Periodicals	104	396	500
SCIRPDC Memberships	520	1,980	2,500
Online Subscriptions	208	792	1,000
Printing and Graphics	\$161	\$639	\$800
Advertising and Promotion	\$333	\$1,267	\$1,600
Insurance and Bonding	\$4,741	\$2,594	\$7,335
Liability and Fire Insurance (Kert Martin Ins.)	1,756	444	2,200
Automobile Insurance 2020 Ford Fusion	0	2,000	2,000
Employer's Non-Ownership Liability	-	150	150
Directors & Officers Liability (Weis Insurance)	2,200	-	2,200
Notary & Non-Profit Fees (Sharon & Jeanne)	110	-	110
Blanket Position Bond (Kert Martin Insurance)	675	-	675
Miscellaneous Costs	\$500	\$2,000	\$2,500
Memorials for Board / Staff	500	-	500
Misc. & Fraudulent Charges	-	2,000	2,000
Debt-Related Expenses	\$0	\$354,159	\$354,159
RBI/CDI RLF Preservation Obligation (Non-Cash)	-	170,965	170,965
RBI/CDI Bad Debt Reserve (0.5% of Interest)	-	6,665	6,665
Title IX RLF Preservation Obligation (Non-Cash)	-	38,171	38,171
Title IX Bad Debt Reserve (0.5% of Interest)	-	2,477	2,477
Annual IRP Loan Payments (3 Payment to USDA)	-	135,881	135,881
Total Salaries & Fringe Benefits:	\$ 90,306	\$ 381,476	\$ 471,783
Total Non-Personnel Costs:	45,279	53,601	98,880
Debt-Related Expenses	-	354,159	354,159
FY-2023 AGENCYWIDE BUDGET TOTALS:	\$135,586	\$789,236	\$924,822

Prepared by the Staff: 8/17/2022 Amended

Reviewed by the Operations & Budget Committee:

Adopted for Use by the Board of Commissioners:

Budget Modifications Recommended to the Board:

**FY-2023 Computation for Establishing
Agency wide Indirect Cost Rate**

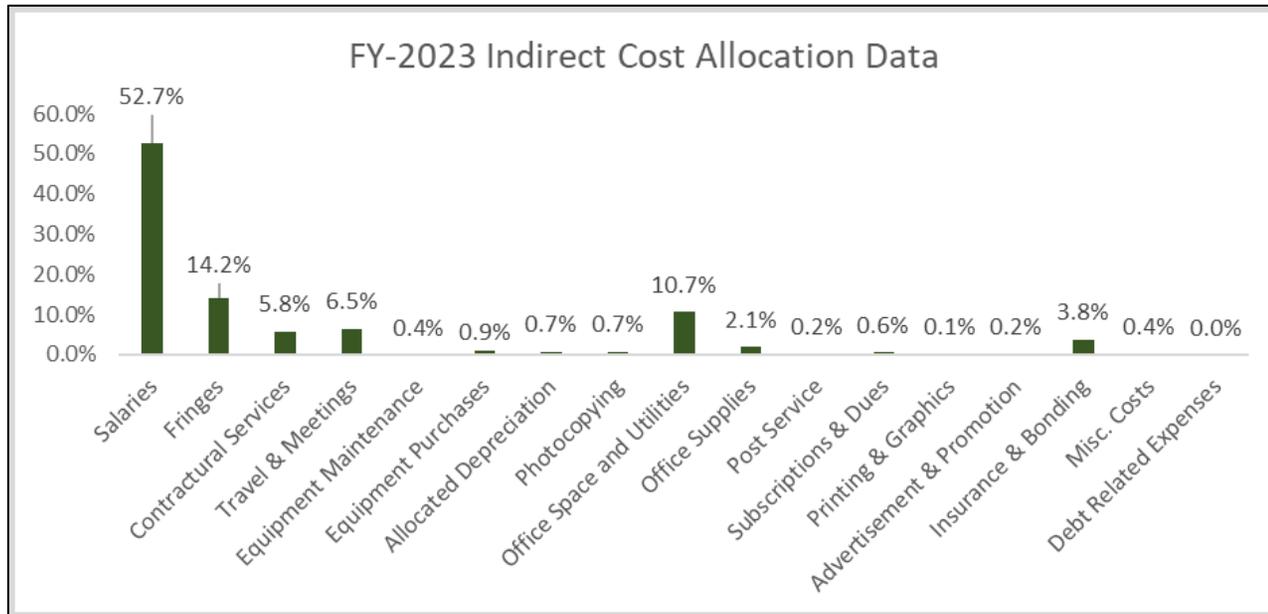
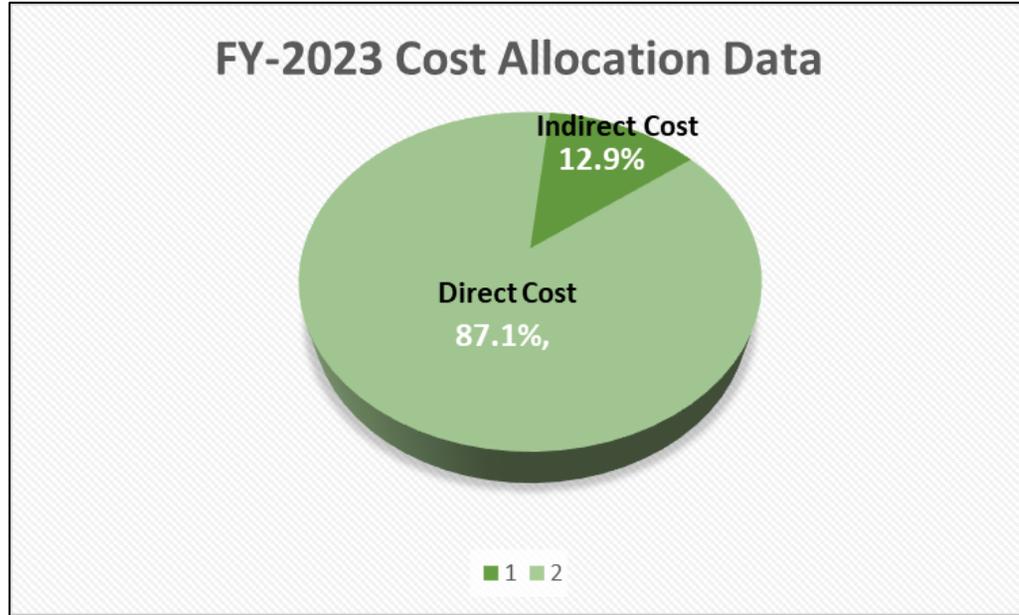
(October 1, 2022 Through September 30, 2023)

Chargeable FY-2023 Salaries (Indirect Only)		\$71,173
Executive Director's (20.8% of Total Salary)	14,964	
Office Manager/Bookkeeper's (100% of Total Salary)	56,209	
FY-2023 Fringe Benefits (Indirect Only)		\$19,133
Executive Director's (20.8% of Fringe)	3,556	
Office Manager/Bookkeeper's Fringe Benefits (100%)	15,577	
Contractual Services		\$7,804
Agency wide Audit	5,405	
Office Contractual Services	2,096	
Other Consultant Services	303	
Travel & Meetings		\$8,747
Auto Fuel Oil Tires & Repairs 2020 Ford Fusion	562	
Staff Mileage, Lodging & Meals (Indirect Only)	770	
HSTP Mileage, Lodging & Meals (Indirect Only)	0	
Monthly Commission Business Meetings	3,400	
Annual Meeting Costs (Room & Meals Only)	2,000	
Committee Meetings (Executive/O&B and Personnel)	500	
Staff Christmas	600	
Staff Conferences and Workshops (Indirect Only)	416	
Misc. Board Mtg. Expenses	500	
Equipment Maintenance		\$605
Equipment Purchases		\$1,150
Allocated Depreciation		\$1,921
Office Equipment Depreciation	19	
Automobile Deprecation (2020 Ford Fusion)	967	
Photocopying		\$1,009
Office Space & Utilities		\$14,349
Electrical Service for Office (Ameren Utilities)	3,400	
Water/Sewer/Gas/ Garbage (City of Salem)	3,100	
Land Line Telephone Service	749	
HSTP Phone Line/Internet	0	
Annual Internet Access Cost (Wabash Comm.)	1,100	
Office Supplies		\$2,795

Indirect Cost Rate Calculation cont.

Postal Service		\$333
Postage Meter and Scale Annual Lease (Hasler)	212	
Postage Rate Protection Plan Coverage	0	
General Postage Meter Deposits (US Postal Service)	121	
Agency Subscriptions & Dues		\$832
Newspapers & Periodicals (5 Newspapers)	104	
SCIRPDC Memberships	520	
Online Subscriptions	208	
Printing & Graphics		\$161
Advertisement & Promotion		\$333
Insurance & Bonding		\$4,741
Liability & Fire Insurance (Kert Martin Ins.)	1,756	
Automobile Insurance 2020 Ford Fusion	0	
Employers Non-ownership Liability	0	
Directors & Officers Liability (Weis Insurance)	2,200	
Notary & Non-Profit Corporation Fees	110	
Blanket Position Fidelity Bond	675	
Miscellaneous Cost and Debt Related Expenses		\$500
Indirect cost related to miscellaneous costs	500	
No indirect cost related to debt related expenses	0	
Total FY-2023 Indirect Costs:		\$135,586
FY-2023 Indirect Cost Basis:		
FY-2023 Direct Chargeable Salaries	\$362,709-\$71,173	\$291,536
FY-2023 Direct Chargeable Fringe	\$109,073-\$19,133	\$89,940
Total FY-2023 Direct Personnel Costs:		\$381,476
FY-2023 Indirect Cost Rate:		35.54%
Prepared by Staff: 8/17/2022 Amended: Reviewed by the Operations & Budget Committee: Adopted for Use by the Board of Commissioners: Budget Modifications Approved by the Board:		

Indirect Cost Breakdown Summary



FY-2023 Salary & Fringe Benefit Proposal

FY-2023 Salary Proposal		FY-2022 Salary	Proposed 3.0% Raise	FY-2023 Salary	Proposed Bonus	2023 Salary Proposal			
Start Date	Staff Position and Full Yrs. of Service								
Jan '09	Executive Director (yr. 13)	68,875.65	2,066.27	70,941.92	1,000	71,941.92			
July '15	Grant Administrator (yr. 7)	49,041.00	1,471.23	50,512.23	1,000	51,512.23			
May '81	Office Manager (yr. 41)	53,601.03	1,608.03	55,209.06	1,000	56,209.06			
Mar. 21	Planner II/Portfolio Manager (yr. 2)	40,700.08	1,221.00	45,000.00	1,000	46,000.00			
Nov '10	Regional HSTP Coordinator (yr. 12)	49,041.51	1,471.25	50,512.76	1,000	51,512.76			
Nov. '20	Economic Development Planner (23 Mos.)	41,100.04	1,233.00	42,333.04	1,000	43,333.04			
Dec. 20	EDA Planner II (22 Mos.)	40,000.00	1,200.00	41,200.00	1,000	42,200.00			
	Administrative Assistant Retired.	47,028.11		-		-			
	Total	\$389,387	\$ 10,271	\$355,709	\$7,000	\$362,709			

Start Date	FY-2023 Fringe Benefits Proposal	Fringe Costs						Benefits Totals	FY-2023 Salary & Fringe Total
Start Date	Staff Position	Proposed 2023 Pay	457 Plan	Medical Ins.	Worker's Comp.	Unemployment	Medicare		
Jan '09	Executive Director	71,941.92	5,395.64	10,000.00	404.31	152.09	1,143.88	17,095.92	89,037.84
July. 15	Grant Administrator	51,512.23	3,863.42	10,000.00	289.50	152.09	819.04	15,124.05	66,636.28
May-81	Office Manager	56,209.06	4,215.68	10,000.00	315.89	152.09	893.72	15,577.39	71,786.45
21-Mar	Planner II/Portfolio Mgr.	46,000.00	3,450.00	10,000.00	258.52	152.09	731.40	14,592.01	60,592.01
Nov '10	Regional HSTP Coordinator	51,512.76	3,863.46	10,000.00	289.50	152.09	819.05	15,124.10	66,636.86
Nov '20	Economic Development Planner	43,333.04	3,249.98	10,000.00	243.53	152.09	689.00	14,334.60	57,667.64
Dec. 20	EDA Planner	42,200.00	3,165.00	10,000.00	237.16	152.09	670.98	14,225.23	56,425.23
	Administrative Assistant Retired	-	-	-	-	-	-	-	-
	FY-2023 Budget Salaries & Fringes	\$362,709	\$ 27,203	\$ 70,000	\$2,038	\$1,065	\$5,767	\$106,073	\$ 468,782
								Leave Time	\$ 3,000.00
								TOTAL	\$ 471,782

Section 457 Plan (7.5% of Gross Salary)
Medical Insurance (\$833/Employee/Month)
Workers Compensation (.56/\$100 of Salary)
Unemployment Insurance (0.065%-1st \$12,960)
Soc. Sec. Payment (1.45% of Pay for Medicare)

SCIRPDC FY-2023 Staff Cost Summaries (Daily Rates)

(Intend for Use in Estimating FY-2023 Contractual Cost)

SCIRPDC Staff Position	2023 Salary	2023 Fringes	2023-Indirect	2023 Totals	Rate / Hour	FY-2023	
						Salary	Fringes
			35.54%		(7 Hour Work Day)		
Executive Director	276.70	65.75	121.72	\$464.17	66.31	71,941.92	17,095.92
Grants Management Specialist	198.12	58.17	91.09	\$347.39	49.63	51,512.23	15,124.05
Office Manager/Bookkeeper	216.19	59.91	98.13	\$374.23	53.46	56,209.06	15,577.39
Planner II/Portfolio Manager	176.92	56.12	82.83	\$315.88	45.13	46,000.00	14,592.01
Regional HSTP Coordinator	198.13	58.17	91.09	\$347.39	49.63	51,512.76	15,124.10
Economic Development Planner	166.67	55.13	78.83	\$300.63	42.95	43,333.04	14,334.60
Planner II	162.31	54.71	77.13	\$294.15	42.02	42,200.00	14,225.23
Administrative Assistant	-		-		-	-	-
Agencywide Totals:	\$1,395.03	\$407.97	\$640.83	\$2,443.84	\$264.15	\$362,709	\$106,073

Based upon adjusted salary and fringe benefits approved by the Board of Commissioners as part of the "FY-2023 SCIRPDC Indirect Cost Allocation Plan & Agencywide Operating Budget" and a provisional FY-2023 indirect cost rate of 35.54%.

Employee Cost Index FY-2023

Category	Sept.-20	Dec.-20	Mar.-21	Jun.-21	Mar. 22	Jun.-22	Past 2-Yrs.	
Private Industry	%	%	%	%	%	%	March	June
Wages & Salaries	2.7	2.8	3.0	3.5	5.0	5.7	10.70	12.00
Benefits	2.0	2.1	2.5	2.0	4.1	5.3	8.60	9.40
Combined	2.4	2.6	2.8	3.1	4.8	5.5	10.00	11.20
State & Local Government	%	%	%	%	%	%	%	%
Wages & Salaries	1.8	1.8	1.6	1.6	3.1	3.2	6.50	6.60
Benefits	3.2	3.1	2.6	2.6	3.5	3.6	9.30	9.30
Combined	2.3	2.3	2.0	2.0	3.2	3.4	7.50	7.70
All Civilian Workers	%	%	%	%	%	%	%	%
Wages & Salaries	2.5	2.6	2.7	3.2	4.7	5.3	9.9	11.1
Benefits	2.3	2.3	2.5	2.2	4.1	4.8	8.9	9.3
Combined	2.4	2.5	2.6	2.9	4.5	5.1	9.5	10.5

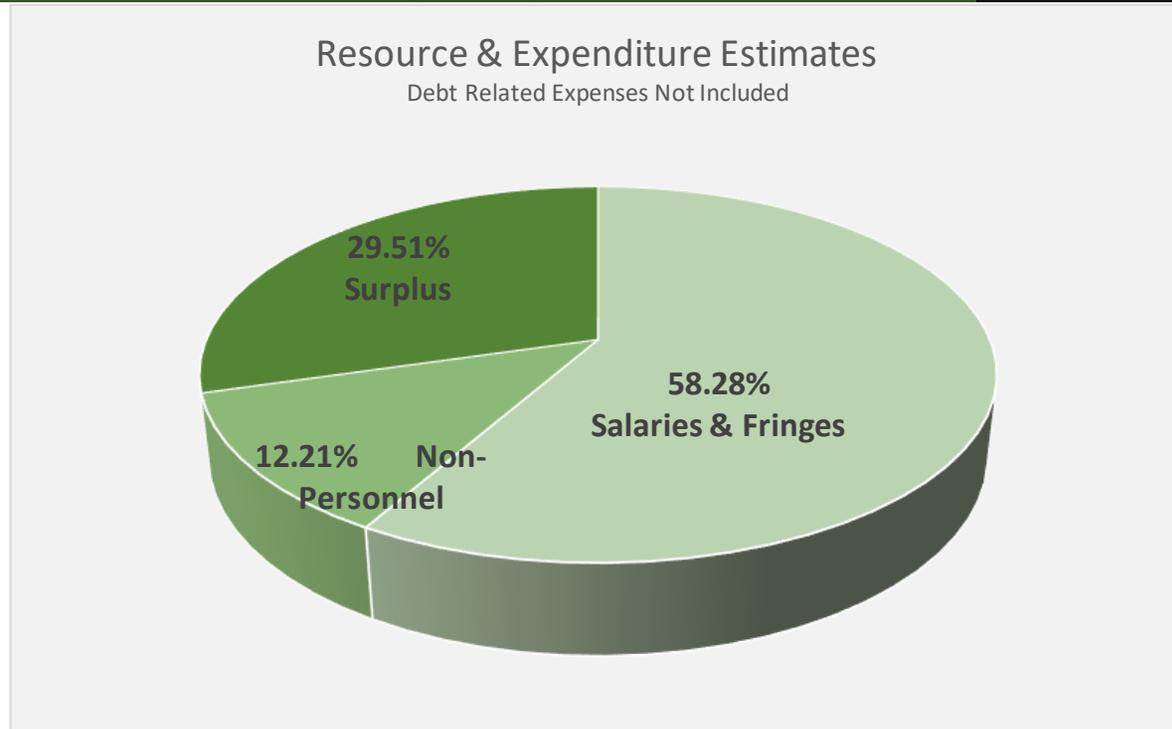
Employee Cost Index

St. Louis, MO-IL

Midwest Non-metro. (less than 50,000 pop.)

Summary of FY-2023 Resource & Expenditure Estimates

Projected FY-2023 Resources:	\$809,519
(Minus) Projected FY-2022 for Salaries & Fringes	\$471,782
(Minus) Projected FY-2022 Non-Personnel Costs	\$98,880
Debt Related Expenses are Non-Cash or Paid for by Loan Portfolio (Not C	\$0
Planned FY-2022 Budget Surplus	\$238,857



Book Future Depreciation FYE: 9/30/23

FYE: 9/30/2022

31

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: BUILDING											
2	OFFICE BUILDING	12/29/89	120,000.00	0.00	0.00	120,000.00	0.00	120,000.00	0.00	S/L	31.50
3	BUILDING IMPROVEMENTS	4/01/93	6,214.63	0.00	0.00	5,725.23	197.29	5,922.52	292.11	S/L	31.50
6	AIR CONDITIONING SYSTEM U	11/01/94	4,507.75	0.00	0.00	4,507.75	0.00	4,507.75	0.00	S/L	15.00
7	FURNACE	11/01/94	2,140.00	0.00	0.00	2,140.00	0.00	2,140.00	0.00	S/L	15.00
8	A/C UPGRADE	6/01/95	159.00	0.00	0.00	159.00	0.00	159.00	0.00	S/L	5.00
9	SIDING	12/19/96	3,444.00	0.00	0.00	2,733.25	109.33	2,842.58	601.42	S/L	31.50
10	SHUTTERS	6/04/97	170.25	0.00	0.00	135.00	5.40	140.40	29.85	S/L	31.50
11	DOORS - 2	8/18/97	436.00	0.00	0.00	346.00	13.84	359.84	76.16	S/L	31.50
12	AIR CONDITIONING UNIT	9/08/97	1,645.00	0.00	0.00	1,645.00	0.00	1,645.00	0.00	S/L	15.00
37	Soffitt, Fascia, Guttering Improvem	1/13/98	1,355.00	0.00	0.00	1,032.48	43.02	1,075.50	279.50	S/L	31.50
50	CARPET	11/03/99	5,510.00	0.00	0.00	5,510.00	0.00	5,510.00	0.00	S/L	10.00
57	LANDSCAPE REHAB	8/24/00	989.70	0.00	0.00	989.70	0.00	989.70	0.00	S/L	10.00
60	WINDOW REPLACEMENT	11/28/00	5,000.00	0.00	0.00	3,465.61	158.73	3,624.34	1,375.66	S/L	31.50
79	STEEL DOOR	7/08/03	587.00	0.00	0.00	587.00	0.00	587.00	0.00	S/L	15.00
81	AC COOL COIL & UPGRADE	1/30/04	2,955.00	0.00	0.00	2,955.00	0.00	2,955.00	0.00	S/L	10.00
83	PARKING LOT	8/01/05	53,250.00	0.00	0.00	53,250.00	0.00	53,250.00	0.00	S/L	15.00
85	LANDSCAPING	8/01/05	267.56	0.00	0.00	267.56	0.00	267.56	0.00	S/L	10.00
92	AIR CONDITIONER	1/04/07	4,019.50	0.00	0.00	4,019.50	0.00	4,019.50	0.00	S/L	10.00
112	SIDING,FACIA, & STAINING	2/01/15	7,900.00	0.00	0.00	1,922.73	250.79	2,173.52	5,726.48	S/L	31.50
113	CARPET-RENTAL	12/16/15	5,696.60	0.00	0.00	3,845.21	569.66	4,414.87	1,281.73	S/L	10.00
114	CARPET-HALL/RESTROOM	12/16/15	361.42	0.00	0.00	243.95	36.14	280.09	81.33	S/L	10.00
117	ROOF	3/18/19	32,000.00	0.00	0.00	3,755.58	1,066.67	4,822.25	27,177.75	S/L	30.00
	BUILDING		<u>258,608.41</u>	<u>0.00</u>	<u>0.00</u>	<u>219,235.55</u>	<u>2,450.87</u>	<u>221,686.42</u>	<u>36,921.99</u>		
Group: EDA CARES EQUIPMENT											
131	2 CHAIRS & MATS	10/01/20	329.69	0.00	0.00	0.00	0.00	0.00	329.69	Memo	0.00
132	2 DESKS	10/10/20	1,257.80	0.00	0.00	0.00	0.00	0.00	1,257.80	Memo	0.00
133	4 DELL MONITORS	11/06/20	972.00	0.00	0.00	0.00	0.00	0.00	972.00	Memo	0.00
134	LENOVA THINK PAD	11/06/20	1,753.32	0.00	0.00	0.00	0.00	0.00	1,753.32	Memo	0.00
135	LENOVA THINK PAD	11/06/20	1,753.33	0.00	0.00	0.00	0.00	0.00	1,753.33	Memo	0.00
136	TRANS CAD SOFTWARE	6/08/21	12,000.00	0.00	0.00	0.00	0.00	0.00	12,000.00	Memo	0.00
	EDA CARES EQUIPMENT		<u>18,066.14</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18,066.14</u>		
Group: EDA EQUIPMENT											
4	OLD EDA EQUIPMENT	9/30/17	23,106.70	0.00	0.00	0.00	0.00	0.00	23,106.70	Memo	0.00
118	DELL COMPUTER/MONITOR	12/03/18	1,316.00	0.00	0.00	0.00	0.00	0.00	1,316.00	Memo	0.00
119	FIREPROOF 4 DR CABINET	12/17/18	3,610.00	0.00	0.00	0.00	0.00	0.00	3,610.00	Memo	0.00
120	LENOVA THINK PAD	1/07/20	1,732.01	0.00	0.00	0.00	0.00	0.00	1,732.01	Memo	0.00
121	LENOVA THINK PAD	1/07/20	1,732.00	0.00	0.00	0.00	0.00	0.00	1,732.00	Memo	0.00
122	2 PRINTERS	1/08/20	412.46	0.00	0.00	0.00	0.00	0.00	412.46	Memo	0.00
123	1 LENOVA THINKPAD & DOC	3/17/20	1,707.46	0.00	0.00	0.00	0.00	0.00	1,707.46	Memo	0.00
124	2 DELL MONITOR	3/17/20	347.58	0.00	0.00	0.00	0.00	0.00	347.58	Memo	0.00
125	HON STORAGE CABINET	4/04/20	586.48	0.00	0.00	0.00	0.00	0.00	586.48	Memo	0.00
126	JAMES FURNITURE	4/04/20	4,077.74	0.00	0.00	0.00	0.00	0.00	4,077.74	Memo	0.00
127	5 BLACK LEATHER CHAIRS	4/04/20	757.35	0.00	0.00	0.00	0.00	0.00	757.35	Memo	0.00

Book Future Depreciation FYE: 9/30/23

FYE: 9/30/2022

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: EDA EQUIPMENT (continued)											
128	2 COFFEE STAND	4/04/20	646.58	0.00	0.00	0.00	0.00	0.00	646.58	Memo	0.00
129	VERTICAL LETTER FILE	4/04/20	255.73	0.00	0.00	0.00	0.00	0.00	255.73	Memo	0.00
EDA EQUIPMENT			40,288.09	0.00	0.00	0.00	0.00	0.00	40,288.09		
Group: EQUIPMENT											
14	FULLY DEPRECIATED ASSETS	10/01/89	34,553.89	0.00	0.00	34,553.89	0.00	34,553.89	0.00	S/L	5.00
15	ELITE LETTERING MACHINE	10/28/91	1,617.64	0.00	0.00	1,617.64	0.00	1,617.64	0.00	S/L	5.00
17	4 DRAWER FILE	9/07/92	159.00	0.00	0.00	159.00	0.00	159.00	0.00	S/L	10.00
20	COMPUTER DESK	1/04/93	40.00	0.00	0.00	40.00	0.00	40.00	0.00	S/L	10.00
21	CEILING FAN	3/09/93	104.52	0.00	0.00	104.52	0.00	104.52	0.00	S/L	5.00
26	FIRE PROOF FILE	12/27/93	947.50	0.00	0.00	947.50	0.00	947.50	0.00	S/L	10.00
31	FIRE PROOF FILE	12/01/95	1,120.93	0.00	0.00	1,120.93	0.00	1,120.93	0.00	S/L	10.00
32	ELECTRIC STAPLER	10/25/96	149.99	0.00	0.00	149.99	0.00	149.99	0.00	S/L	5.00
35	CHAIRS - 6	3/14/97	601.72	0.00	0.00	601.72	0.00	601.72	0.00	S/L	10.00
42	3 SURGE PROTECTORS	10/21/98	74.85	0.00	0.00	74.85	0.00	74.85	0.00	S/L	5.00
48	ELECTRIC WIRING-COMPUTER	12/14/98	223.62	0.00	0.00	223.62	0.00	223.62	0.00	S/L	5.00
61	STAPLER	10/25/00	99.75	0.00	0.00	99.75	0.00	99.75	0.00	S/L	1.00
69	WIRELESS INTERNET SETUP	10/31/02	927.70	0.00	0.00	927.70	0.00	927.70	0.00	S/L	5.00
70	SIGN-INSIDE & OUTSIDE	11/05/02	1,345.00	0.00	0.00	1,345.00	0.00	1,345.00	0.00	S/L	10.00
71	TERA DOUBLE PED DESK	2/17/03	371.25	0.00	0.00	371.25	0.00	371.25	0.00	S/L	10.00
72	TERA LEFT RETURN	2/17/03	164.45	0.00	0.00	164.45	0.00	164.45	0.00	S/L	10.00
73	TERA RIGHT RETURN	2/17/03	164.45	0.00	0.00	164.45	0.00	164.45	0.00	S/L	10.00
74	TERA CORNER UNIT	2/17/03	206.90	0.00	0.00	206.90	0.00	206.90	0.00	S/L	10.00
75	TERA CENTER DRAWER	2/17/03	88.00	0.00	0.00	88.00	0.00	88.00	0.00	S/L	10.00
76	TERA KEY BOARD	2/17/03	92.00	0.00	0.00	92.00	0.00	92.00	0.00	S/L	10.00
77	TERA 2 DRAWER LATERAL FIL	2/17/03	374.25	0.00	0.00	374.25	0.00	374.25	0.00	S/L	10.00
80	FIRE PROOF FILE CABINET	8/19/03	1,834.99	0.00	0.00	1,834.99	0.00	1,834.99	0.00	S/L	10.00
84	SIGN	8/01/05	1,564.00	0.00	0.00	1,564.00	0.00	1,564.00	0.00	S/L	10.00
89	FILING CABINET HON514	3/17/06	219.99	0.00	0.00	219.99	0.00	219.99	0.00	S/L	10.00
103	DESK TOP FOLDER	3/31/12	384.39	0.00	0.00	384.39	0.00	384.39	0.00	S/L	10.00
104	DESK	4/30/12	485.00	0.00	0.00	485.00	0.00	485.00	0.00	S/L	10.00
105	PHONE UPGRADE	4/30/12	1,090.00	0.00	0.00	1,090.00	0.00	1,090.00	0.00	S/L	10.00
106	COMPUTER-MIKE	3/31/13	682.98	0.00	0.00	682.98	0.00	682.98	0.00	S/L	5.00
109	SERVER	12/30/13	1,830.18	0.00	0.00	1,830.18	0.00	1,830.18	0.00	S/L	5.00
110	SIGN	6/30/14	425.00	0.00	0.00	350.63	42.50	393.13	31.87	S/L	10.00
111	LIGHTING-SHARON AREA	2/04/15	516.33	0.00	0.00	395.83	51.63	447.46	68.87	S/L	10.00
115	TYPEWRITER	3/22/16	290.00	0.00	0.00	290.00	0.00	290.00	0.00	S/L	5.00
EQUIPMENT			52,750.27	0.00	0.00	52,555.40	94.13	52,649.53	100.74		
Group: IDOT EQUIPMENT											
95	LEATHER CHAIR	6/04/07	85.95	0.00	0.00	0.00	0.00	0.00	85.95	Memo	10.00
96	FILE CABINET	6/04/07	179.95	0.00	0.00	0.00	0.00	0.00	179.95	Memo	10.00
99	HIGH BACK CHAIR	7/11/07	89.99	0.00	0.00	0.00	0.00	0.00	89.99	Memo	0.00
100	POWER ASST CHAIR FOR CAR	1/26/11	1,578.00	0.00	0.00	0.00	0.00	0.00	1,578.00	Memo	0.00
101	LABELER	3/04/11	209.00	0.00	0.00	0.00	0.00	0.00	209.00	Memo	0.00
102	2 DRAWER LATERAL FILE	3/07/11	272.00	0.00	0.00	0.00	0.00	0.00	272.00	Memo	0.00

Book Future Depreciation FYE: 9/30/23

FYE: 9/30/2022

Asset	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	Book Prior Depreciation	Book Current Depreciation	Book End Depr	Book Net Book Value	Book Method	Book Period
Group: IDOT EQUIPMENT (continued)											
108	PRINTER	3/22/13	188.97	0.00	0.00	0.00	0.00	0.00	188.97	Memo	0.00
116	LENOVA THINKPAD E560	5/03/17	1,087.04	0.00	0.00	0.00	0.00	0.00	1,087.04	Memo	0.00
137	LENOVA THINKPAD-SHARON	8/06/21	2,115.91	0.00	0.00	0.00	0.00	0.00	2,115.91	Memo	0.00
138	LENOVA THINKPAD-JEANNE	8/06/21	2,115.91	0.00	0.00	0.00	0.00	0.00	2,115.91	Memo	0.00
139	CHAIR	8/06/21	225.99	0.00	0.00	0.00	0.00	0.00	225.99	Memo	0.00
140	3 AIR PRURIFIERS	8/06/21	695.40	0.00	0.00	0.00	0.00	0.00	695.40	Memo	0.00
141	THINKPAD USB	8/06/21	308.59	0.00	0.00	0.00	0.00	0.00	308.59	Memo	0.00
142	CHAIR-TERRI	6/01/21	575.00	0.00	0.00	0.00	0.00	0.00	575.00	Memo	0.00
	IDOT EQUIPMENT		<u>9,727.70</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,727.70</u>		
Group: LAND											
1	LAND	12/29/89	12,346.11	0.00	0.00	0.00	0.00	0.00	12,346.11	Land	0.00
	LAND		<u>12,346.11</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,346.11</u>		
Group: TRANSPORTATION											
130	2020 Ford Fusion	3/18/21	23,246.00	0.00	0.00	6,973.80	4,649.20	11,623.00	11,623.00	S/L	5.00
	TRANSPORTATION		<u>23,246.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,973.80</u>	<u>4,649.20</u>	<u>11,623.00</u>	<u>11,623.00</u>		
	Grand Total		<u>415,032.72</u>	<u>0.00</u>	<u>0.00</u>	<u>278,764.75</u>	<u>7,194.20</u>	<u>285,958.95</u>	<u>129,073.77</u>		

Loan Revenues for Budget Purposes FY-2022 and FY-2023

Name of Loan Recipient	2022 Principal	2022 Interest	2022 DB Reserve	FY-2022 Totals	2023 Principal	2023 Interest	2023 DB Reserve	FY-2023 Totals
Title IX Loan Portfolio								
RCW Endeavor, Inc. (deferred 3/23/20 - 8/23/20 paym	\$ 3,489.91	\$ 13,388.43	\$ 252.44	\$ 5,130.79	\$ 3,605.03	\$ 1,291.02	\$ 234.74	\$ 5,130.79
Yardley Automotive, LLC	\$ 3,342.94	\$ 640.67	\$ 116.49	\$ 4,100.10	\$ 3,453.23	\$ 547.34	\$ 99.51	\$ 4,100.08
S & S Commercial Realty, LLC	\$ 7,521.03	\$ 4,463.38	\$ 811.52	\$ 12,795.94	\$ 7,769.15	\$ 4,253.46	\$ 773.36	\$ 12,795.97
Cash Equipment, LLC	\$ 12,183.00	\$ 5,007.62	\$ 1,430.75	\$ 18,621.37	\$ 12,459.96	\$ 4,792.18	\$ 1,369.20	\$ 18,621.34
				0				\$ -
				0				\$ -
				0				0
				0				0
				0				0
				0				0
				0				0
Totals:	\$26,537	\$23,500	\$2,611	\$40,648	\$27,287	\$10,884	\$2,477	\$40,648
TIX Preservation Obligation	\$50,037				\$38,171			

Computation of CDI Revenues for Budget Purposes (FY-2022 and FY-2023) Oct. 1, 2022 - Sept. 30, 2023								
Name of Loan Recipient	2022 Principal	2022 Interest	2022 DB Reserve	FY-2022 Totals	2023 Principal	2023 Interest	2023 BD Reserve	FY-2023 Totals
CDI Loan Portfolio								
City of Altamont (Division St. Project)	\$ 12,000.00	\$ 2,130.00	\$ -	\$ 14,130.00	\$ 12,000.00	\$ 1,770.00	\$ 354.00	\$ 14,124.00
Village of Central City	\$ 10,000.00	\$ 5,700.00	\$ -	\$ 15,700.00	\$ 20,000.00	\$ 5,250.00	\$ 1,050.00	\$ 26,300.00
								\$ -
CDI Project 2022 / 2023 (6 Months)				0				\$ -
CDI Project 2022 / 2023 (3 Months)				0				\$ -
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
Totals:	\$22,000	\$7,830	\$0	\$29,830	\$32,000	\$7,020	\$1,404	\$40,424
RBI/CDI Preservation Obligation	\$143,627	\$7,830	\$0	\$29,830	\$163,945	\$7,020	\$1,404	\$40,424
					\$170,965			

Loan Revenues for Budget Purposes FY-2022 and FY-2023

Computation of Title IX Revenues for Budget Purposes (FY-2022 and FY-2023) Oct. 1, 2022 - Sept. 30, 2023								
Name of Loan Recipient	2022 Principal	2022 Interest	2022 DB Reserve	FY-2022 Totals	2023 Principal	2023 Interest	2023 DB Reserve	FY-2023 Totals
Title IX Loan Portfolio								
RCW Endeavor, Inc. (deferred 3/23/20 - 8/23/20 paym	\$ 3,489.91	\$ 13,388.43	\$ 252.44	\$ 5,130.79	\$ 3,605.03	\$ 1,291.02	\$ 234.74	\$ 5,130.79
Yardley Automotive, LLC	\$ 3,342.94	\$ 640.67	\$ 116.49	\$ 4,100.10	\$ 3,453.23	\$ 547.34	\$ 99.51	\$ 4,100.08
S & S Commercial Realty, LLC	\$ 7,521.03	\$ 4,463.38	\$ 811.52	\$ 12,795.94	\$ 7,769.15	\$ 4,253.46	\$ 773.36	\$ 12,795.97
Cash Equipment, LLC	\$ 12,183.00	\$ 5,007.62	\$ 1,430.75	\$ 18,621.37	\$ 12,459.96	\$ 4,792.18	\$ 1,369.20	\$ 18,621.34
				0				\$ -
				0				\$ -
				0				0
				0				0
				0				0
Unknown Title IX Loan 2022 /2023 (6 Months)				0				0
Unknown Title IX Loan 2022 / 2023 (3 Months)				0				0
Totals:	\$26,537	\$23,500	\$2,611	\$40,648	\$27,287	\$10,884	\$2,477	\$40,648
TIX Preservation Obligation		\$50,037			\$38,171			

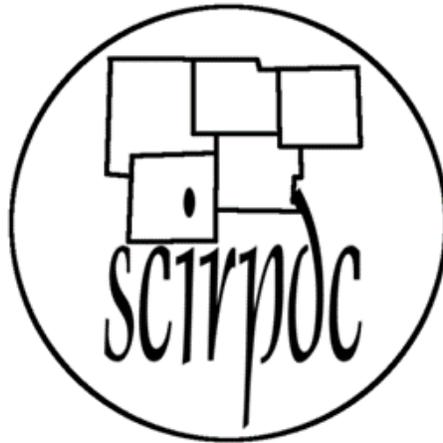
Computation of Section 504 Revenues for Budget Purposes (FY-2022 and FY-2023) Oct. 1, 2022 - Sept. 30, 2023								
Name of Loan Recipient	1.5% Processing Fee			Gross CDC Fee	SBA Fee	CDC Fee	Net Monthly Fee	FY-2023 Totals
Section 504 Loan Portfolio								
TDL Group, Inc.				\$ 781.42	\$ (130.23)	\$ 651.19	\$ 520.96	\$ 6,251.52
Unknown 504 Loan 2022 / 2023 (6 Months)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals:	\$0	\$0	\$0	\$781.42	-\$130.23	\$651.19	\$ 520.96	\$6,251.52
					520.96 x 12 = 4,688.64 Oct 1 - Sept 31			
SCIRP&DC					6,251.52			
Prepared by Brooke Frederick (August 2022)								

Per Capita Income

FY-2023 SCIRPDC Proposed Per Capita Increase

Based on 2020 Census

Clay County Governments	FY-2022 Proposed Per Capita Inc. 5.0% (.2537 Cents/Capita)	FY 2023 Proposed Per Capita Inc. 3.0% (.2612 Cents/Capita)	FY-2023 Proposed Per Capita Inc. 4.0% (.2638 Cents/Capita)	FY-2023 Proposed Per Capita Inc. 5.0% (.2663 Cents/Capita)
Clay County Board	\$ 1,930	\$ 1,987	\$ 2,006	\$ 2,025
City of Flora	\$ 1,286	\$ 1,324	\$ 1,337	\$ 1,350
	\$ 289	\$ 298	\$ 300	\$ 303
County Total (11.6% of Region)	\$ 3,505	\$ 3,609	\$ 3,644	\$ 3,679
Effingham County Board (Balance)	Proposed Per Capita FY-2022	Proposed Per Capita FY-2023	Proposed Per Capita FY-2023	Proposed Per Capita FY-2023
Effingham County Board (<i>Balance</i>)	\$ 4,366	\$ 4,719	\$ 4,766	\$ 4,811
City of Effingham	\$ 2,980	\$ 3,200	\$ 3,232	\$ 3,263
City of Altamont	\$ 561	\$ 606	\$ 612	\$ 618
Village of Teutopolis	\$ 370	\$ 400	\$ 404	\$ 407
County Total (28.7% of Region)	\$ 8,277	\$ 8,925	\$ 9,013	\$ 9,098
Fayette County Governments	Proposed Per Capita FY-2023			
Fayette County Board (<i>Balance</i>)	\$ 3,246	\$ 3,342	\$ 3,375	\$ 3,407
City of Vandalia	\$ 1,892	\$ 1,948	\$ 1,967	\$ 1,986
City of St. Elmo	\$ 362	\$ 372	\$ 376	\$ 380
Village of St. Peter	\$ 91	\$ 94	\$ 95	\$ 96
Village of Farina	\$ 131	\$ 135	\$ 137	\$ 138
County Total (18.5% of Region)	\$ 5,722	\$ 5,892	\$ 5,950	\$ 6,007
Jasper County Governments	Proposed Per Capita FY-2022	Proposed Per Capita FY-2023	Proposed Per Capita FY-2023	Proposed Per Capita FY-2023
Jasper County Board (<i>Balance</i>)	\$ 4,800	\$ 1,729	\$ 1,746	\$ 1,763
City of Newton	\$ 3,091	\$ 744	\$ 752	\$ 759
Village of Willow Hill	\$ 1,847	\$ 60	\$ 61	\$ 61
County Total (8.1% of Region)	\$ 9,738	\$ 2,533	\$ 2,558	\$ 2,583
Marion County Governments	Proposed Per Capita FY-2022	Proposed Per Capita FY-2023	Proposed Per Capita FY-2023	Proposed Per Capita FY-2023
Marion County Board (<i>Balance</i>)	\$ 4,800	\$ 4,942	\$ 4,991	\$ 5,038
City of Centralia	\$ 3,091	\$ 3,182	\$ 3,214	\$ 3,244
City of Salem	\$ 1,847	\$ 1,902	\$ 1,921	\$ 1,939
County Total (33.0% of Region)	\$ 9,738	\$ 10,026	\$ 10,126	\$ 10,222
Regional Totals	Proposed Per Capita FY-2022	Proposed Per Capita FY-2023	Proposed Per Capita FY-2023	Proposed Per Capita FY-2022
	\$ 30,094	\$ 30,985	\$ 31,292	\$ 31,588
	Increase	\$ 891	\$ 1,198	\$ 1,495
		Proposed FY-23 Per Capita		\$ 33,083



FY-2023 Operating Budget

Passed 9/27/2022