thurston regional planning council

REGIONAL VISION • COOPERATION • INFORMATION

MEMBERS:
City of Lacey
City of Olympia
City of Rainier
City of Tenino
City of Tumwater
City of Yelm
Confederated Tribes of the Chehalis Reservation
Nisqually Indian Tribe
Town of Bucoda
Thurston County
North Thurston Public Schools
Olympia School District
Tumwater School District
Intercity Transit
LOTT Clean Water Alliance
Port of Olympia
PUD No. 1 of Thurston County

ASSOCIATE MEMBERS:
Lacey Fire District #3
Puget Sound Regional Council
The Evergreen State College
Thurston Conservation District
Thurston Economic Development Council
Timberland Regional Library

MEMORANDUM

TO: Thurston Regional Planning Council

FROM: Marc Daily, Executive Director

DATE: April 28, 2023

SUBJECT: State Fiscal Year 2024 Indirect Cost Proposal

PURPOSE

Approve the State Fiscal Year 2024 Indirect Cost Proposal.

Summary:

- Each year, Thurston Regional Planning Council (TRPC) staff develop an Indirect Cost Proposal that provides federal and state agencies information on the distribution of indirect costs ascribed to federally funded grant programs.
- Indirect costs are the shared costs incurred by an organization that may not be readily identifiable with a project or program but are necessary to the overall operation of the organization and the performance of its programs (e.g., office lease, fiscal, and administrative staff).
- The Indirect Cost Proposal is used to establish TRPC's overhead rate charged against most projects.
- Once adopted by TRPC, the Indirect Cost Proposal will be submitted to the Washington State Department of Transportation (WSDOT) and kept on file for audit purposes.

REQUESTED ACTION

Approve Resolution 2023-04 adopting the SFY24 Indirect Cost Proposal

70:bm

Attachments: SFY 2024 Indirect Cost Proposal
Resolution

thurston regional planning council

Marc Daily
Executive Director

2411 Chandler Court SW
Olympia, WA 98502
360-956-7575
360-741-2545 Fax
www.trpc.org

EQUITY CONSIDERATIONS

How has equity been considered in this agenda item?

The Indirect Cost Proposal is part of the agency's commitment to accountability and transparency. Equity is included in all aspects of agency activities.

BACKGROUND

Indirect costs are the shared costs incurred by an organization that may not be readily identifiable with a project or program but are necessary to the overall operation of the organization and the performance of its programs.

The purpose of the Indirect Cost Proposal is to provide agencies information on the distribution of indirect costs ascribed to the projects or programs that they fund. Technically, as the greatest proportion of our federal funding comes from the Federal Highway Administration (FHWA), they are TRPC's cognizant agency. As such, they are responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under the cost principles for Federal agencies. FHWA delegates their responsibility to the Washington State Department of Transportation (WSDOT).

Indirect costs are primarily administrative. Common examples of TRPC's indirect costs include:

- General management and administration - salaries for the administrative functions of personnel such as the executive director, deputy director, administrative support staff, senior accountant, and IT manager.
- General organizational expenses – rent, insurance, taxes, legal services, equipment such as computers, printers, servers, and vehicles.

TRPC's indirect cost proposal is prepared using federal guidance from Title 2 CFR, Part 200. Since we receive less than $35 million in federal assistance, we are not required to submit the adopted plan to FHWA for approval. However, we are required to have the plan adopted by our governing body and kept on file for audit purposes. A copy is also sent to WSDOT.

md:bl

May 5, 2023

THURSTON REGIONAL PLANNING COUNCIL
RESOLUTION NO. 2023-04

RELATING to the Indirect Cost Proposal for State Fiscal Year 2024.

WHEREAS, the Thurston Regional Planning Council is the agency designated by the GOVERNOR as the METROPOLITAN PLANNING ORGANIZATION and the REGIONAL TRANSPORTATION PLANNING ORGANIZATION for the Thurston Region; and

WHEREAS, Federal Law requires agencies receiving federal funds to develop an indirect cost plan to ensure those funds are being spent in accordance with Federal cost allocation principles, and

WHEREAS, the Washington State Department of Transportation, acting as TRPC's cognizant agency, requires that the indirect cost plan be approved by the receiving agency's governing body, and

WHEREAS, the State Fiscal Year 2024 Indirect Cost Proposal has been developed based on federal guidance in Title 2 CFR, Part 200.

NOW, THEREFORE, BE IT RESOLVED BY THE THURSTON REGIONAL PLANNING COUNCIL:

THAT the TRPC State Fiscal Year 2024 Indirect Cost Proposal be approved.

ADOPTED this 5th day of May 2023.

ATTEST:

Marc Daily
Executive Director
md:bl

Hilary Seidel, Chair
Thurston Regional Planning Council

CERTIFICATION OF INDIRECT COSTS

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

(1) All costs included in this proposal from January 1 through December 31, 2022 (Calendar Year 2022) establish billing or final indirect costs rates for July 1, 2023 through June 30, 2024 (State Fiscal Year 2024) are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of Title 2 Part 200 of the Code of Federal Regulations (CFR) Grant Agreements. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate. I declare that the foregoing is true and correct.

Governmental Unit: Thurston Regional Planning Council

Signature: _____

Name of Official: Marc Daily

Title: Executive Director

Date of Execution: May 5, 2023

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INDIRECT COST PROPOSAL
State Fiscal Year 2024
(July 1, 2023 to June 30, 2024)

THURSTON REGIONAL PLANNING COUNCIL

OLYMPIA, WASHINGTON

Based on Calendar Year 2021 (January 1, 2022 to December 31, 2022)

PREPARED BY
THURSTON REGIONAL PLANNING COUNCIL (TRPC)

This document was prepared through a grant from the U.S. Department of Transportation, Federal Highway Administration in cooperation with the Washington State Department of Transportation.

Title VI Notice

Thurston Regional Planning Council (TRPC) hereby gives public notice that it is the agency's policy to assure full compliance with Title VI of the Civil Rights Act of 1964, the Civil Rights Restoration Act of 1987, and related statutes and regulations in all programs and activities. Title VI requires that no person shall, on the grounds of race, color, sex, or national origin, be excluded from the participation in, be denied the benefits of, or be otherwise subjected to discrimination under any Federal Highway Aid (FHWA) program or other activity for which TRPC receives federal financial assistance. Any person who believes they have been aggrieved by an unlawful discriminatory practice under Title VI has a right to file a formal complaint with TRPC. Any such complaint must be in writing and filed with the TRPC's Title VI Coordinator within one hundred and eighty (180) days following the date of the alleged discriminatory occurrence.

Americans with Disabilities Act (ADA) Information

Materials can be provided in alternate formats by contacting the Thurston Regional Planning Council at 360.956.7575 or email info@trpc.org.

For more information contact:
Thurston Regional Planning Council
2411 Chandler Court SW
Olympia, WA 98502
360.956.7575
info@trpc.org

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INTRODUCTION

A. PURPOSE

The purpose of this report is to provide to the Federal Highway Administration, as the cognizant Federal Agency, information on the distribution of indirect costs ascribed to federally funded grant programs. This report describes:

1. The method used to develop the indirect cost rate based on the amount of services provided to conduct the Federal programs.

2. The services provided to conduct the Federal programs.

3. The basis or the reasonableness of the costs incurred in relation to Federal programs.

B. BACKGROUND

THURSTON REGIONAL PLANNING COUNCIL (TRPC) is a 23-member intergovernmental board made up of local governmental jurisdictions within Thurston County, plus the Confederated Tribes of the Chehalis Reservation and the Nisqually Indian Tribe. The Council was established in 1967 under RCW 36.70.060, which authorized creation of regional planning councils.

MISSION

TRPC's mission is to "provide visionary, collaborative leadership on regional plans, policies, and issues for the benefit of all Thurston region residents."

To support this mission, we:

- Conduct regional transportation planning consistent with state and federal requirements.
- Address growth management, environmental quality, economic opportunity, and other topics to sustain and enhance the region's quality of life.
- Assemble and analyze data that support informed local and regional decision making
- Act as a "convener" to build regional consensus on issues through information and inclusive public involvement.
- Build intergovernmental consensus on regional plans, policies, and issues in support of local implementation.

2023 MEMBERSHIP
THURSTON REGIONAL PLANNING COUNCIL

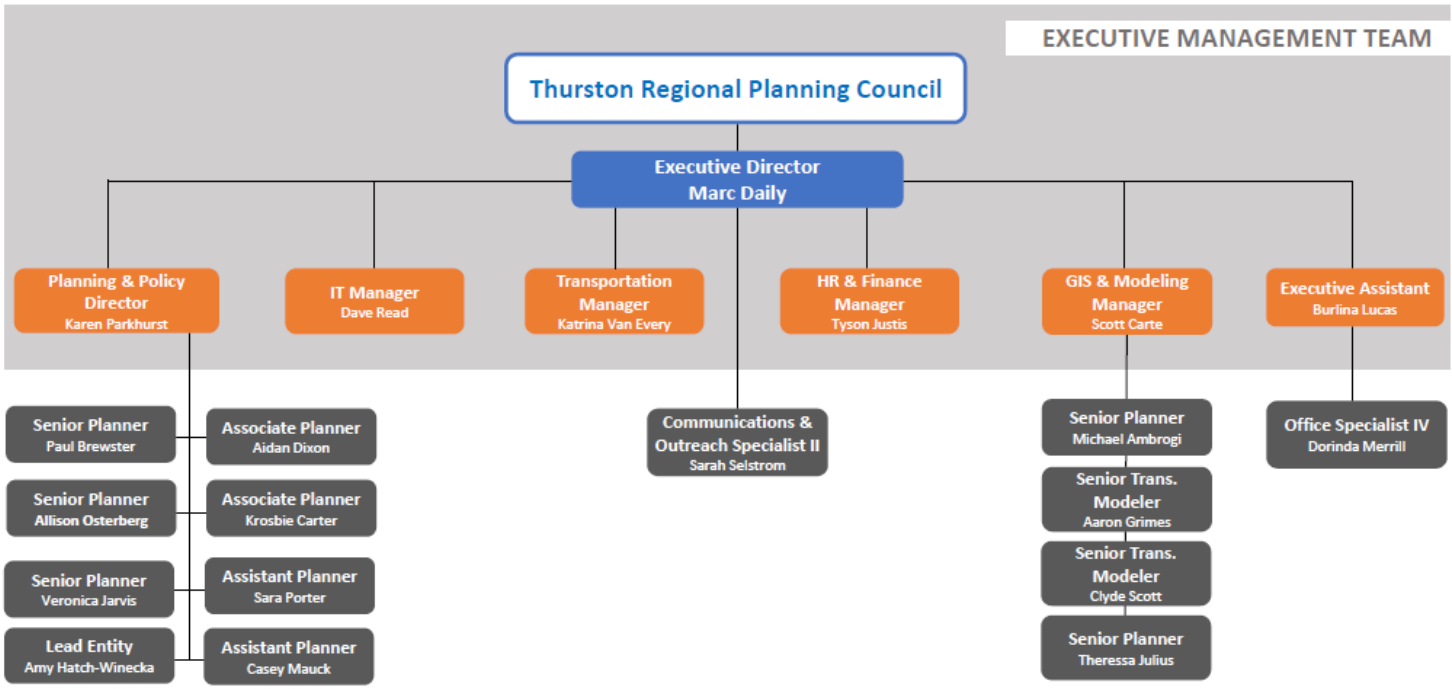
Governmental Jurisdiction	Name of Representative
City of Lacey	**Robin Vazquez,** Councilmember
City of Olympia	**Clark Gilman,** Councilmember
City of Rainier	**Dennis McVey,** Councilmember
City of Tenino	**John O'Callahan,** Councilmember
City of Tumwater	**Eileen Swarthout,** Councilmember
City of Yelm	**Joe DePinto,** Mayor
Confederated Tribes of the Chehalis Reservation	**Amy Loudermilk,** Staff
Nisqually Indian Tribe	**David Iyall,** Tribal Member
Town of Bucoda	**Robert Gordon,** Councilmember
Thurston County	**Gary Edwards,** County Commissioner
North Thurston Public Schools	**Graeme Sackrison,** School Board Member
Olympia School District	**Hilary Seidel,** School Board Member
Tumwater School District	**Mel Murray**, Staff
Intercity Transit	**Debbie Sullivan,** Authority Member
LOTT Clean Water Alliance	**Carolyn Cox,** Board Member
Port of Olympia	**Amy Evans Harding,** Port Commissioner
PUD No. 1 of Thurston County	**Chris Stearns,** PUD Commissioner

Associate Members	
Economic Development Council of Thurston County	**Michael Cade,** Executive Director
Lacey Fire District #3	**Liberty Hetzler,** Commissioner
Puget Sound Regional Council	**Josh Brown,** Executive Director
Timberland Regional Library	**Cheryl Heywood,** Library Director
The Evergreen State College	**Scott Morgan,** Director of Sustainability
Thurston Conservation District	**Helen Wheatley,** TC Board Supervisor

Chair	Vice Chair	Secretary
Hilary Seidel	**Clark Gilman**	**Joe DePinto**
Olympia School District	City of Olympia	City of Yelm

Marc Daily, Executive Director

EXHIBIT A – 2023
Organizational Chart



INDIRECT COST PROPOSAL

A. METHODOLOGY - SIMPLIFIED METHOD

The method chosen to compute "indirect costs" is a single composite rate applied to the salary and proportional benefits incurred in accomplishing work on federally funded projects. This method is appropriate because the activities accomplished under federally funded programs benefit equally from the services that comprise the indirect cost pool. TRPC operates from a single budget with no departments or sub-units.

Essentially, TRPC's indirect cost rate for State Fiscal Year (SFY) 2024 is computed by dividing total direct salaries, wages, and benefits into the total indirect cost for the previous Calendar Year (CY); in this case, January to December 2022.

B. INDIRECT COST RATE PROPOSAL

This proposal includes management time.

Exhibit B presents a breakdown of TRPC costs by category and type for CY2022. Costs by category were assigned as direct, excluded, or indirect based on several factors.

1. Salaries and Wages: Thurston Regional Planning Council bills based on productive time charged to projects, and as such, salaries and wages are direct costs when time spent is for a specific program. Time spent that benefits all programs is treated as Indirect and is identified by a specific work code. Charges for "compensation time" are only for actual productive time applied to work programs.

2. Fringe Benefits: Fringe benefits are compensation to employees in addition to regular salaries and wages. These costs represent 35.6493 percent of the total personnel costs.

Fringe Benefit Rate:	632,709.54	Total Fringe Benefits Less Total Fringe Benefits (minus excluded) (A) /
	1,774,812.89	Total Salaries and Wages (B)
	0.356493	= A Divided by B

3. Terminal Vacation: Terminal vacation including benefits is an excluded cost in its entirety.

4. Supplies: These costs are associated with office and computer supplies which are uniformly used by all functions of the agency.

5. Other Services and Charges: These costs include telephone service, office rental, equipment rental, insurance, repairs and maintenance, operating lease and subscriptions shared uniformly by all functions of the agency.

6. Intergovernmental Services: These costs are for financial reporting systems, cash receipting, and cash disbursement functions provided by Thurston County which are used uniformly by all functions of the agency.

7. Intergovernmental - Pass Through: Excluded costs.

8. Capital Outlay and Finance Lease: Excluded as direct costs unless authorized by the Federal awarding agency or pass-through entity. Capital items are recovered indirectly by depreciation in accordance with 2 CFR § 200.436.

9. Vehicle: These costs include fuel and maintenance costs for agency fleet vehicles. Agency vehicles are used for work related travel. Usage is subject to agency policies.

Exhibits B-1 through B-3 show detail relative to Exhibit B.

Exhibit B-1 presents the TRPC's indirect cost proposal for CY2022, January 1 –December 31, 2022. An indirect cost rate of 54.9 percent is substantiated.

Exhibit B-2 presents TRPC's salaries, wages, and benefits for personnel with indirect responsibilities.

Exhibit B-3 presents non-personnel direct costs.

Exhibit B-4 amortization/depreciation schedule.

EXHIBIT B
Breakdown of Costs Per Category and Type
(Calendar year ending December 31, 2022)

Item	Direct	Excluded	Indirect	Total
Salaries & Wages	1,476,396.38	-	298,416.51	1,774,812.89
Fringe Benefits	526,325.95	15,933.81	106,383.59	648,643.35
Supplies	3,716.73	35,268.84	56,570.35	95,555.92
Other Services & Charges	1,166,031.55	-	525,429.39	1,691,460.94
Intergovernmental Services	-	-	27,548.80	27,548.80
Vehicle	-	-	461.70	461.70
Amortized Costs	-	-	78,720.02	78,720.02
	3,172,470.61	51,202.65	1,093,530.36	4,317,203.62

EXHIBIT B-1
Indirect Cost Rate Calculation
(Calendar year ending December 31, 2022)

Total	Excluded	Indirect Cost	Direct Salary, Wages & Benefits	Other Direct Expenditures
4,317,203.62	51,202.65	1,093,530.36	2,002,722.33	1,169,748.28
		(A)	(B)	

Indirect Cost Rate - (A) Divided by (B) Equals: 54.6%

EXHIBIT B-2
Salaries, Wages & Benefits Cost for Personnel with Indirect Responsibilities
(Calendar year ending December 31, 2022)

Item	Direct Wages & Benefits	Excluded Benefits	Indirect Wages & Benefits	Total Wages & Benefits
Executive Director	150,346.43	-	41,811.04	192,157.47
Deputy Director	91,266.14	-	52,385.07	143,651.21
IT Manager	7,338.21	-	138,699.83	146,038.05
Professional Office Staff	210,543.39	-	171,904.16	382,447.54
	459,494.18	-	404,800.10	864,294.28

EXHIBIT B-3
Non-Personnel Direct Costs
(Calendar year ending December 31, 2022)

Item	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Communications / Postage	731.56	-	-	-	-	632.84	-	-	-	-	-	61.63
Conference/Training	40.00	-	35.00	-	-	235.00	130.00	47.00	248.00	485.00	85.00	139.00
Dues	1,020.00	795.00	8,000.00	-	-	-	-	675.00	-	1,060.88	-	-
Office Supplies	-	3,648.25	-	17.38	-	74.37	-	-	-	-	16.73	-
Printing	-	-	-	-	-	-	-	-	-	-	40.08	-
Travel	50.00	-	-	527.21	15.51	145.52	79.84	766.14	961.05	2,332.98	881.35	637.89
Advertising	13.52	393.08	1,210.68	-	-	927.21	770.29	127.75	67.33	430.18	34.95	-
IT Service / Equipment	-	64,181.34	15,316.00	-	-	-	-	-	-	4,518.22	-	4,594.80
Professional Services	65,726.47	203.43	107,152.25	86,371.18	167,701.89	96,614.24	139,865.48	60,326.86	100,251.30	71,368.90	71,430.09	85,575.63
Total	67,581.55	69,221.10	131,713.93	86,915.77	167,717.40	98,629.18	140,845.61	61,942.75	101,527.68	80,196.16	72,488.20	91,008.95

EXHIBIT B-4
Amortization Schedule
(Calendar year ending December 31, 2022)

Description of Asset	Year Purchased	Cost	Term	Amortization Method	Current Year Amortized Cost	Cumlative Amortized Cost	Net Value
Leasehold Improvement	2020	44,011.62	10 Years	SL	4,401.16	13,203.49	30,808.13
Dell Server Capital Lease	2020	15,959.40	5 Years	SL	3,191.88	9,575.64	6,383.76
Dell Server Purchase	2021	289,777.53	5 Years	SL	57,955.51	115,911.01	173,866.52
CSI Leasing	2021	57,372.80	5 Years	SL	11,474.56	22,949.12	34,423.68
Avidex	2021	8,484.54	5 Years	SL	1,696.91	3,393.82	5,090.72
Custom Networks	2022	5,515.00	5 Years	SL	1,103.00	1,103.00	4,412.00
					78,720.02	165,033.07	

TRPC'S FINANCIAL REPORT - CY 2022

A. BALANCE SHEET - CY2022

Exhibit C presents the fund balance for the period January 1 – December 31, 2022. Cash and Investment Balance is $761,446.93 as of December 31, 2022. Fund balance is actual cash on deposit that represents obligated carryover to 2023.

B. REVENUE REPORT - CY2022

Exhibit D presents the revenues received and beginning fund balance. Revenues received are for the period of January 1 – December 31, 2022. Total revenues received and beginning fund balance equal $4,999,930.53 as summed on Exhibit C.

C. EXPENDITURE REPORT - CY2022

Exhibit E presents the expenditures for the period of January 1 – December 31, 2022. Total expenditures were $4,238,483.60.

EXHIBIT C
Fund Resources Arising from Cash Transactions

As of December 31, 2022

	BUDGETED	ACTUAL
Beginning Fund Balance	889,554.20	889,554.20
Revenue		
Grants	3,392,866.00	2,920,528.55
Charge for Services	750,398.00	480,896.70
Assessments	659,895.00	659,895.00
Miscellaneous	5,000.00	40,499.38
Interest	15,000.00	8,556.70
Total Revenue	4,823,159.00	4,110,376.33
Total Fund Balance and Revenue	5,712,713.20	4,999,930.53
Expenditures		
Personnel Services	2,811,544.00	2,423,456.24
Professional Services	1,207,355.00	1,054,683.09
Other Services and Charges	403,635.00	361,756.04
Information Technology	369,706.00	370,722.49
Intergovernmental Services	29,319.00	27,404.04
Vehicle	1,600.00	461.70
Total Expenditures	4,823,159.00	4,238,483.60
Excess (Deficit) of Revenues Over Expenditures	-	(128,107.27)
Ending Fund Balance	$ 889,554.20	$ 761,446.93

EXHIBIT D
Revenue Report

For The Month Ended December 31, 2022

REVENUE SOURCE	BUDGETED	RECEIVED	OUTSTANDING	OVER (UNDER)
Beginning Fund Balance	889,554.20	889,554.20		
Grants				
UPWP FHWA - Regional Transportation Planning	400,000.00	441,409.28	25,950.01	67,359.29
UPWP FTA - Regional Transportation Planning	205,000.00	103,800.00	19,033.27	(82,166.73)
UPWP STBG - Regional Transportation Planning	763,795.00	734,634.29	62,500.00	33,339.29
WSDOT - RTPO	89,712.00	67,500.00	10,000.00	(12,212.00)
Martin Way Corridor Study	170,323.00	151,072.06	-	(19,250.94)
School Walk Route Mapping	10,791.00	10,700.44	-	(90.56)
High Capacity Transportation Study	163,000.00	58,479.73	1,828.03	(102,692.24)
Capitol Campus Travel Demand Management	86,500.00	24,546.25	931.54	(61,022.21)
State Route and Interstate Emergency Detour Route	69,200.00	-	-	(69,200.00)
Household Travel Survey	259,188.00	245,579.25	-	(13,608.75)
Thurston County Bike Map	20,000.00	2,791.78	102.82	(17,105.40)
WRIA 13 Lead Entity	100,000.00	105,723.01	-	5,723.01
WSDOT - Rural Transit	666,000.00	675,662.54	65,279.57	74,942.11
WSDOT - Commute Trip Reduction & Emergency Ride Home	299,200.00	240,656.02	22,859.15	(35,684.83)
WSDOT - I-5 PEL Study	4,557.00	4,557.03	-	0.03
WSDOT - Here to There	45,600.00	10,147.53	1,738.90	(33,713.57)
WSDOT - Human Services Transportation Planning	40,000.00	36,376.71	3,001.28	(622.01)
High Capacity Transportation II	-	3,360.02	1,222.92	4,582.94
RT Signage	-	3,532.61	-	3,532.61
Total Grants	3,392,866.00	2,920,528.55	214,447.49	(257,889.96)
Contracts				
Boundary Review Board	20,000.00	7,821.92	-	(12,178.08)
Disaster Recovery Framework Implementation Scoping	25,000.00	45,000.00	-	20,000.00
Thurston Disaster Recovery Framework Update	20,000.00	-	-	(20,000.00)
Climate Action Plan Phase III	96,322.00	80,945.99	-	(15,376.01)
Climate Action Plan Phase IV	212,800.00	126,050.77	11,196.19	(75,553.04)
Intercity Transit - Smart Corridors	20,000.00	18,250.39	1,585.97	(163.64)
Rural Mobility Study	140,000.00	96,902.38	-	(43,097.62)
Rochester Grand Mound Trail Study	43,000.00	24,288.00	1,122.78	(17,589.22)
Hazards Mitigation Plan	162,476.00	75,572.18	20,482.39	(66,421.43)
State Route and Interstate Emergency Detour Route	10,800.00	-	-	(10,800.00)
Flood Hazards Plan	-	1,251.76	-	1,251.76
Healthy Forest Mapping	-	2,285.80	-	2,285.80
GM Buildable Lands	-	2,527.51	-	2,527.51
Total Contracts	750,398.00	480,896.70	34,387.33	(235,113.97)

EXHIBIT D (continued)

Assessments				
City of Lacey, Qtr	112,416.00	112,416.00	-	-
City of Olympia, Qtr	112,888.00	112,888.00	-	-
City of Rainier	2,355.00	2,355.00	-	-
City of Tenino	2,037.00	2,037.00	-	-
City of Tumwater, Qtr	52,042.00	52,042.00	-	-
City of Yelm	19,434.00	19,434.00	-	-
Confederated Tribes of the Chehalis Reservation	1,005.00	1,005.00	-	-
Intercity Transit, Qtr	41,379.00	41,379.00	-	-
Lacey Fire District	1,000.00	1,000.00	-	-
LOTT Alliance	41,379.00	41,379.00	-	-
Nisqually Indian Tribe	851.00	851.00	-	-
North Thurston Public Schools	7,405.00	7,405.00	-	-
Olympia School Districts	4,732.00	4,732.00	-	-
Port of Olympia, Qtr	41,379.00	41,379.00	-	-
Puget Sound Regional Council	1,000.00	1,000.00	-	-
Evergreen State College	1,000.00	1,000.00	-	-
Thurston County, Qtr	209,665.00	209,665.00	-	-
Thurston PUD	2,030.00	2,030.00	-	-
Timberland Regional Library	1,000.00	1,000.00	-	-
Town of Bucoda	700.00	700.00	-	-
Tumwater School District	3,198.00	3,198.00	-	-
Thurston Conservation District	1,000.00	1,000.00	-	-
Total Assessments	659,895.00	659,895.00	-	-
Miscellaneous	5,000.00	40,499.38	-	35,499.38
Investment Interest	15,000.00	8,556.70	-	(6,443.30)
Total Revenue	$ 5,712,713.20	$ 4,999,930.53	$ 248,834.82	$ (463,947.85)

EXHIBIT E
Expenditure Report

For The Month Ended December 31, 2022

EXPENDITURES	BUDGETED	EXPENDED	BALANCE
Personnel Services			
Salaries/Wages	2,073,117.00	1,774,812.89	298,304.11
Accrued Leave	30,000.00	14,767.20	15,232.80
Overtime	-	-	-
Extra Help	5,000.00	-	5,000.00
Social Security	158,593.00	135,547.80	23,045.20
Retirement	212,494.00	182,655.98	29,838.02
Med./Dental/Life/Vision	315,000.00	299,407.05	15,592.95
Industrial Insurance	6,000.00	5,520.07	479.93
Unemployment Comp	3,500.00	2,743.57	756.43
Paid Family Medical Leave	7,840.00	8,001.68	(161.68)
Total Personnel	2,811,544.00	2,423,456.24	388,087.76
Professional Services			
Professional Services - Non-specified	20,000.00	6,938.80	13,061.20
Professional Services - rural Transit	566,000.00	600,101.74	(34,101.74)
Professional Services - Transportation	140,000.00	21,047.01	118,952.99
Professional Services - Emergency Ride Home Program	2,000.00	-	
Professional Services - Household Travel Survey	290,000.00	277,905.73	
Professional Services - Household Travel Survey Incentives	50,000.00	46,808.65	
Professional Services - High Capacity Transportation Study	40,000.00	41,078.55	(1,078.55)
Professional Services - Hazard Mitigation Plan	40,000.00	22,515.00	17,485.00
Professional Services - Martin Way Corridor Study	59,355.00	38,287.61	21,067.39
Total Professional Services	1,207,355.00	1,054,683.09	135,386.29
Other Services and Charges			
Office Supplies	18,000.00	5,702.36	12,297.64
Minor Equipment	10,000.00	11,531.31	(1,531.31)
Machinery and Equipment (Capitol Outlay)	5,000.00	-	5,000.00
Legal Services	3,000.00	-	3,000.00
Communications / Postage	35,000.00	2,796.31	32,203.69
Travel	8,000.00	6,595.19	1,404.81
Advertising	5,000.00	5,454.34	(454.34)
Office Rental	230,000.00	248,085.53	(18,085.53)
Equipment Rental	500.00	-	500.00
Copier Lease	10,977.00	9,319.62	1,657.38
Insurance	32,336.00	32,336.00	-
Repairs and Maintenance	3,000.00	4,048.35	(1,048.35)
Dues	8,500.00	13,569.88	(5,069.88)
State Audit	15,100.00	15,452.91	(352.91)
Conference/Training	4,000.00	4,084.76	(84.76)
Printing	14,872.00	2,292.71	12,579.29
Subscriptions	350.00	486.77	(136.77)
Total Other Services and Charges	403,635.00	361,756.04	41,878.96

EXHIBIT E (continued)

Information Technology			
IT Capital Outlay	131,802.00	35,268.84	96,533.16
IT Supplies & Equipment	24,167.00	43,093.41	(18,926.41)
IT Services & Maintenance	138,192.00	229,033.48	(90,841.48)
IT Communications	15,045.00	16,073.92	(1,028.92)
IT Professional Services	60,500.00	47,252.84	13,247.16
Total Information Technology	369,706.00	370,722.49	(1,016.49)
Intergovernmental Services			
Thurston County Central Services	20,524.00	18,609.00	1,915.00
Thurston County Auditor (payroll services)	8,795.00	8,795.04	(0.04)
Total Intergovernmental Services	29,319.00	27,404.04	1,914.96
Vehicle			
Vehicle Supplies	100.00	-	100.00
Vehicle Fuel	500.00	29.10	470.90
Vehicle Repairs/Maintenance	1,000.00	432.60	567.40
Total Vehicle	1,600.00	461.70	1,138.30
Total Expenditures	$ 4,823,159.00	$ 4,238,483.60	$ 567,389.78