



**COST ALLOCATION PLAN
AND
INDIRECT COST RATE PROPOSAL

FISCAL YEAR 2024**

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS

March 2023

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COST ALLOCATION PLAN

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**TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
FY 2023 INDIRECT COST
RATE PROPOSAL**

Chapter 1 – Identity of Subrecipient Entity and Scope of Programs Operated

The Toledo Metropolitan Area Council of Governments (TMACOG) is the recipient and administrator of various federal funds for planning for regional transportation and water quality projects in northwest Ohio and southeast Michigan. Organizational charts found in Appendix 1 provide detail of the duties and responsibilities of TMACOG staff in conducting the planning activities of the organization. All water quality and transportation planning programs share equally in the fringe benefit costs and overhead costs of running the organization

Funding for the TMACOG transportation planning program comes from Federal Highway Administration, Federal Transit Administration, Ohio Department of Transportation, Southeast Michigan Council of Governments (passed through from FHWA), the Toledo Area Transit Authority (passed through from FTA) and local planning partners and members.

The following chart identifies the federal funding expected to be received by TMACOG during FY 2024 including the appropriate CFDA designation:

UNITED STATES DEPARTMENT OF TRANSPORTATION

Passed Through Ohio Department of Transportation:

Highway Planning and Construction	20.205
Transportation Planning	
Share-A-Ride	
TIP Monitoring	
Transportation Air Quality	

Passed Through Michigan Department of Transportation and SEMCOG:

Highway Planning and Construction	20.205
Transportation Planning	

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

Passed Through Ohio Environmental Protection Agency:

Water Quality Management Planning	66.454
TMACOG Areawide Water Quality Management Plan	

Direct Program:

Great Lakes Program	66.469
Great Lakes Restoration Initiative FY 2015	

Chapter 2 – TMACOG Cost Accounting System and Processes

The Ohio Department of Transportation, on behalf of the Federal Highway Administration is TMACOG's cognizant agency and is therefore responsible for reviewing, negotiating, and approving the annual cost allocation plan. TMACOG operates under a full accrual cost accounting system utilizing the Financial Edge software. TMACOG maintains an enterprise fund in which most activity occurs and a fiduciary fund in which a small pool of money is held on behalf of a rail-to-trails group of partners for future site improvements.

The cost allocation plan is prepared by senior financial staff based on input received from the various department heads and historical data analysis. Development of the plan begins in December with most of the work occurring during February. The results of the plan are shared with senior staff and approved by the TMACOG President before submittal.

All expenses are charged to the appropriate program utilizing a 5-digit project identifying system. All timesheet charges are reviewed by department supervisors. All other non-labor expenses are reviewed by the vice president of finance. Part of the review of these costs is to determine whether the costs are federally eligible. Any costs that are deemed to be ineligible are charged to a project number that is strictly funded with local dues and/or assessments.

Costs are determined to be direct costs if they are shown to benefit a specific project or program. Conversely, any costs that are general in nature and benefit multiple programs are identified as indirect costs. Some costs such (postage or printing or office supplies, for example) can be both direct or indirect depending on the nature and purpose of the expense. The voucher payments for expenses that benefit or support all projects and cannot be allocated directly to any specific program are accumulated into an indirect expense cost pool. These indirect expenses are accumulated into individual General Ledger accounts as a part of the accounting system.

Salary costs for all staff, except for the president, are determined by the president within a salary range determined by the TMACOG Board. The ranges are reviewed annually to determine whether adjustments are needed. The president's salary is set by the Board. All salary adjustments are done in writing with documentation contained within each employee's personnel file.

Timesheets are prepared by all staff members identifying the hours charged to each project on each day of the pay period. At the end of the pay period, the employee signs and submits their timesheet to their supervisor who then reviews and approves the timesheet for submittal to accounting. A copy of the timesheet template is found in Appendix 2. The timesheets are then reviewed by accounting department personnel to assure absences are properly recorded before the timesheet data is entered into the accounting system. Payroll is processed through the accounting system and a report is generated that is reviewed by the vice president of finance to assure proper payments are being made and approved by the president before payroll is transmitted to the bank.

For the fiscal year 2024 Work Program, eleven (11) activities have been identified as indirects and included in the indirect cost proposal. The activities are identified by their corresponding indirect work element number. Detailed written descriptions of each element can be found under Management in the Annual Work Program.

General Administration	99880
Mail List	99890
Annual Work Program	99990
General Accounting	99910
Membership	99930
TMACOG Tech Educational Programs	99931
Leadership Development	99940
Annual General Assembly	99950
Communication	99960
Computer	99970
Staff Training	99980

These work elements will be identified and accumulated by their own unique indirect element number, and then allocated to all grant or contract programs by applying an appropriate percentage to direct salaries and fringe benefits in accordance with the requirements of 2 CFR 200. See description of each indirect cost class in Appendix 4 Footnotes to Indirect Costs Schedule 1.

TMACOG has two active lease agreements in place. One is for rental of office space and the second is a lease on two copy machines. Both are operating leases. The cost of rent is expensed as an indirect expense while the cost of the copy machines is charged to the Copier Intermediate Cost Objective and both direct and indirect projects are charged according to the quantity of copies produced each month.

TMACOG employees accrue annual leave and sick leave on a bi-weekly basis commencing with their date of employment. The accrual rates are set by the TMACOG board and outlined in the TMACOG employee handbook. TMACOG's accrual policy attempts to mimic the accrual rates for non-unionized state of Ohio employees at listed in the Ohio Revised Code. The values of these accrued leaves are determined annually at year end and expensed as part of determining year-end actual costs. Other leave costs that are expensed when paid during the year include holiday, personal, bereavement, civil, military and administrative leave.

Fringe Benefit and Leave Additive Rates

At the commencement of each fiscal year, TMACOG computes new fringe benefit and leave additives rates. The rates for 2024 are based upon actual costs for the preceding year after providing for any known increased costs or policy changes in benefits. In accordance with the Personnel Policy and Procedures Manual as amended the various employee benefits include the following:

Fringe Benefits:

1. Medicare Insurance
2. Unemployment Compensation
3. Education Reimbursement Program
4. Medical Insurance
5. Workers' Compensation
6. Life Insurance
7. Employer's share of PERS
8. Employee Assistance Program
9. Health Savings Account Contributions
10. Vision Insurance
11. Dental Insurance
12. Automobile Allowance
13. Cell Phone Allowance

Leave Additives:

14. Annual
15. Sick
16. Holiday
17. Other (Personal, Administrative, Bereavement, Jury Duty, Military and Civil).

The approved rate for FY 2023 was 60.68 percent and the estimate for fringe benefits as calculated in the attached table for FY 2024 is 65.32 percent. See Table 3 on the following pages for supporting data and information.

Each of TMACOG's final cost objectives are listed and identified on the Schedule of Direct Labor, Fringe Benefits, and general Overhead. Each cost objective is identified with a 5-digit number. Project numbers beginning with a 3 are locally funded member service activities, projects beginning with a 5 are water quality related projects and projects beginning with a 6 are transportation related projects, and projects beginning with a 9 are indirect activities. Each five-digit transportation number relates to a corresponding three-digit ODOT number as found in Standard Procedure 322-003(SP). This enables anyone to ask a question regarding a specific task in transportation, and find the information reasonably easily. The search of information can be triggered using the term Transportation Improvement Plan (TIP), which automatically leads to the ODOT classification number 602.

TMACOG utilizes four intermediate costs objectives: Vehicle costs, Postage Costs, Copier Costs, and graphics costs. All operating costs for the TMACOG-owned vehicle are included in the first and costs are charged to projects based on miles driven as recorded on a vehicle log. Postage costs include the cost of postage added to the postage machine. Employees are required to enter the appropriate program code into the postage machine before postage is dispensed and monthly billing is recorded based on actual postage used as recorded by the machine. Copier costs include the cost of machine lease and maintenance, plus supplies and paper. These costs are reviewed

annually to determine a cost per copy. Employees are required to enter the appropriate program code into the copy machine before the copier will print. The monthly billing is then calculated based on the number of copies made as recorded on the log generated monthly by each of the machine. Finally, graphics includes the cost of supplies used to create signs and displays within our graphics department. These costs are then billed based on each graphics order request.

Details for each of the intermediate costs objective can be found Appendix 3.

TMACOG utilizes a provisional rate to allocate indirect costs monthly and then calculates actual year-end costs and makes an adjustment to actual for all allocated costs. Direct personnel costs plus fringe benefits will be used as the base for allocating indirect costs. Direct personnel costs were estimated by assigning current staff, plus anticipated new hires, to each program conducted by TMACOG. In each instance, where personnel are assigned in more than one program work element, personnel costs were assigned on a percentage basis of estimated time in the program.

The actual historical experience of indirect costs under the new and current cost allocation plan were used to estimate the indirect costs for FY 2024 and is adjusted to reflect general cost increases and inflation. Based upon the procedures and estimates discussed above, the provisional indirect cost rate submitted for approval and use for FY 2024 is 80.90 percent of direct salaries plus fringe benefits, computed by dividing indirect costs of \$1,074,756 by direct salary plus fringe benefit costs of \$1,328,554.

Chapter 3 – Reconciliation Process for Allocated Costs versus Actual Costs

At the completion of each fiscal year after all known and anticipated costs have been identified and accounted for in the TMACOG accounting system, the accounting staff begins the process of reconciling allocated costs to actual costs. This process will typically take place during August following the June 30 fiscal year close. The following process is followed to perform the reconciliation:

1. All actual labor costs (both direct and indirect) are exported from the accounting system to a spreadsheet and the figures are totaled to reconcile to total labor costs to confirm all expenses have been identified.
2. All fringe and indirect costs allocated to the various programs are likewise exported from the accounting system to the same spreadsheet where they are then reconciled to current account totals.
3. Actual total fringe benefit expenses are then exported from the accounting system to determine the full amount of allocable expenses were incurred during the fiscal year.
4. A calculation is then made to determine the actual amount of fringe benefits that should have been allocated to each project. The difference (either over-allocation or under-allocation) is then recorded to each project via a journal entry adjusted the allocated expense to actual. Once the journal entry is complete, the fringe benefit accounts are reviewed to determine whether the account balance is \$0.00 - an indication that the total costs have all been properly allocated.
5. Once the fringe benefit costs are fully allocated, the total actual indirect expenses (with the now adjusted to actual fringe benefit costs) are then exported from the accounting system to determine the full amount of allocable expenses were incurred during the fiscal year.
6. A calculation is then made to determine the actual amount of indirect costs that should have been allocated to each project. The difference (either over-allocation or under-allocation) is then recorded to each project via a journal entry adjusted the allocated expense to actual. Once the journal entry is complete, the indirect cost accounts are reviewed to determine whether the account balance is \$0.00 - an indication that the total costs have all been properly allocated.
7. The Schedule of Direct Labor, Fringe Benefits, and General Overhead for the following year is used to verify the calculations used for the journal entries and to calculate the actual rates that are then used for end of year adjustment to actual ODOT billing.

The vice president of finance reviews and approves the final calculations at the completion of the process before the start of the final closeout in preparation of the annual financial statement audit.

Chapter 4 – Financial Statements

The Toledo Metropolitan Area Council of Governments is subject to an annual Single Audit by the Auditor of the State of Ohio or their contracted independent public accountant. TMACOG's most recent audit was conducted by the audit firm Charles Harris and Associates for the year ending June 30, 2022. The audit report has been submitted to the office of the Auditor of State for their final approval and will be posted on the Auditor of State's website once they certify the report. The report was issued an unmodified opinion, did not identify and weaknesses in internal controls, and identified TMACOG as a low risk auditee. There were no findings or citations. A management letter was not issued.

Highway Planning and Construction – CFDA #20.205 was the Major Program reviewed during this audit cycle.

The audit report includes two supplemental schedules that compare budgeted fringe benefit costs to actual and budgeted indirect costs to actual. These schedules are both included as part of the audit. Auditors review the actual expense reports and the documents used to calculate to end of year adjusting journal entries and the calculation of the actual year-end rates.

TMACOG has received the Auditor of State Award for each of the past eleven years. The Auditor of State Award is presented to local governments and school districts upon the completion of a financial audit. Entities that receive the award meet the following criteria of a "clean" audit report:

- The entity must file timely financial reports with the Auditor of State's office in accordance with GAAP (Generally Accepted Accounting Principles);
- The audit report does not contain any findings for recovery, material citations, material weaknesses, significant deficiencies, Single Audit findings or questioned costs;
- The entity's management letter contains no comments related to:
 - Ethics referrals
 - Questioned costs less than \$10,000
 - Lack of timely report submission
 - Reconciliation
 - Failure to obtain a timely Single Audit
 - Findings for recovery less than \$100
 - Public meetings or public records
- No other financial or other concerns exist that involve eligible entity.

Chapter 5 – Annual Budget Schedules

TABLE 1

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
BUDGET - ANNUAL WORK PROGRAM
FISCAL YEAR ENDING JUNE 30, 2024

DIRECT COSTS

Programs	Direct Labor	Direct Labor plus Fringe	Pass Through	Other Direct Expenses	Indirect Expenses	Total Costs
Transportation Planning	528,570	873,841	801,300	103,186	706,909	2,485,235
Water Quality Planning	255,991	423,209	251,499	92,238	342,362	1,109,308
Operations/ Services	18,003	29,763	0	29,660	24,077	83,500
Total Budget	802,564	1,326,813	1,052,799	225,083	1,073,348	3,678,043

TABLE 2

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
INDIRECT COST ALLOCATION PROPOSAL
FISCAL YEAR ENDING JUNE 30, 2024

SCHEDULE 1

<u>DIRECT LABOR PLUS FRINGE BENEFITS:</u>	Indirect Costs	Direct Labor + Fringe Benefits
Transportation Planning	\$706,909	873,841
Water Quality Planning	342,362	423,209
Operations	<u>24,077</u>	<u>29,763</u>
TOTAL	\$1,073,348	\$1,326,813
INDIRECT LABOR: (Includes Fringe Benefits)		
General Administration/Strategic Plan		\$284,084
Mail List		5,060
Annual Work Program		2,022
General Accounting		144,615
Membership		132,593
TMACOG Tech Educational Programs		26,697
Leadership Development		2,141
Annual General Assembly		55,833
Communications		83,821
Computer		14,630
Staff Training		<u>14,900</u>
TOTALS		\$766,396
INDIRECT EXPENSES: See Table 2 - Schedule 1-A		308,360
TOTAL INDIRECT COSTS		\$1,074,756
INDIRECT RATE CALCULATION		
<u>Total Indirect Costs</u>	<u>\$1,074,756</u>	= 80.90%
Total Direct Labor & Fringe	\$1,328,554	

TABLE 2 (CONTINUED)

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
INDIRECT COST ALLOCATION PROPOSAL
FISCAL YEAR ENDING JUNE 30, 2022

SCHEDULE 1-A

<u>INDIRECT EXPENSE CATEGORY:</u>	Indirect Cost Budget	Appendix 4 Reference
Advertising/Promotion	\$1,000	25
Audit	16,460	17
Travel	13,800	13
Bank Fees	350	27
Conference Expenses	6,000	10
Contractual	1,500	22
Data Processing	50,000	7
Depreciation	20,000	14
Dues	7,500	12
Equipment	4,000	15
Equipment Maintenance	3,000	21
Graphics	2,000	19
Insurance	14,500	2
Legal	500	16
Meetings	12,000	26
Mileage & Travel	1,200	9
Office Supplies	2,500	5
Other Expenses	500	18
Other Supplies	4,000	20
Payroll Processing	2,600	29
Periodicals & Books	4,000	11
Postage	750	6
Printing and Reproduction	8,000	8
Recruitment & Public Notices	2,000	23
Rent	145,200	3
Security Monitoring	600	28
Telephone	2,400	4
Training/Seminars	<u>500</u>	24
TOTAL INDIRECT EXPENSES	\$326,860	
LESS ANTICIPATED REVENUE	-18,500	
GRAND TOTAL INDIRECT EXPENSES	\$308,360	
TOTAL INDIRECT LABOR	\$766,396	

TABLE 3

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF EMPLOYEE BENEFITS
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

ESTIMATES BASED ON ACTUAL EXPERIENCE
OF BENEFITS PAID AND ACCRUED

<u>FRINGE BENEFITS:</u>	<u>ESTIMATE FY 2023</u>	<u>ESTIMATE FY 2023</u>
Medicare	\$22,091	1.74%
Unemployment	0	0.00%
Education Reimbursement	10,000	0.79%
Medical Insurance	253,860	20.03%
Workers Comp	12,993	1.03%
Life Insurance	875	0.07%
PERS	213,295	16.83%
Employee Assistance	1,276	0.10%
HSA Contribution	28,275	2.23%
Vision Insurance	2,698	0.21%
Dental Insurance	18,849	1.49%
Automobile Allowance	6,000	0.47%
Cell Phone Allowance	<u>1,200</u>	<u>0.09%</u>
TOTAL	\$536,796	45.09%
<u>LEAVE ADDITIVES:</u>		
Annual	\$119,737	9.45%
Sick	56,367	4.45%
Holiday	68,473	5.40%
Other Leaves	<u>11,765</u>	<u>0.93%</u>
TOTAL	\$256,342	20.23%
<u>TOTAL PAYROLL WITHOUT LEAVES:</u>	\$1,267,196	
<u>RECAP:</u>		
Fringe Benefits:	\$536,796	45.09%
Leave Additives:	<u>\$256,342</u>	<u>20.23%</u>
GRAND TOTAL	\$827,755	65.32%
<u>SUMMARY RECAP:</u>		
Requested Rate for FY 2024 – Per Above		<u>65.32%</u>
Approved Rate for FY 2023 – Per Agreement		<u>60.68%</u>
DIFFERENCE--		<u>4.64%</u>

TABLE 4
Summary Budget By Funding Source
Annual Work Program For Fiscal Year 2024

Fringe Rate 65.32%
Indirect Rate 80.90%

Description	Item	Total	FHWA/ FTA-8	ODOT	Local Assess	Section 5310	Section 5307	MICH FHWA	Local Assess	USEPA	OEPA	Local Dues	Other Federal	In-Kind Match	Other State	Local Assess	Local Dues	Other Local
AREAWIDE WATER QUALITY PLANNING	51170	112508										112508						
	51200	1300										1300						
	51300	178000									75000	103000						
	51305	16000								23676		-7676						
	51310	24000										24000						
	51400	18000										-4000			12000			10000
	51500	24000										24000						
	51510	290000										70415	164985	54600				
	51600	1000										1000						
	51700	30000										30000						
	TOTAL	694808								23676	75000	354547	164985	54600	12000			10000
	Labor	146014								7549	23914	102815	11587	0	3826			3189
	Fringe	95379								4931	15621	67160	7569	0	2499			2083
	Oth Dir	32248								1099	3481	16455	7657	0	557			464
	Pass-Through	225887								0	0	30612	122675	54600	0			0
	Indirect	195280								10096	31983	137504	15497	0	5117			4264
MAUMEE RIVER	52100	28000										28000						
WATERSHED PLAN	52132	18000								27981		-9981						
	52200	77000										42050						34950
	TOTAL	123000								27981		60069						34950
	Labor	29746								7908		11961						9877
	Fringe	19430								5166		7813						6452
	Oth Dir	19042								4332		9300						5411
	Pass-Through	15000								0		15000						0
	Indirect	39782								10576		15996						13210
PORTAGE RIVER BASIN COUNCIL PLAN	53100	23000										23000						
	TOTAL	23000										23000						
	Labor	5475										5475						
	Fringe	3577										3577						
	Oth Dir	1625										1625						
	Pass-Through	5000										5000						
	Indirect	7323										7323						
STORMWATER COALITION	54100	110000										35937						74063
	54126	49000								40000		9000						
	54400	26000										9000						17000
	54500	0								21524		-21524						
	TOTAL	185000								61524		32413						91063
	Labor	56753								19498		4922						28654
	Fringe	37072								12736		3215						18718
	Oth Dir	9663								3214		1693						4756
	Pass-Through	5612								0		16000						612
	Indirect	75901								26076		6583						38322

Fringe Rate	65.32%
Indirect Rate	80.90%

[illegible]

Fringe Rate	65.32%
Indirect Rate	80.90%

[illegible]

Fringe Rate	65.32%
Indirect Rate	80.90%

[illegible]

Fringe Rate	65.32%
Indirect Rate	80.90%

[illegible]

Fringe Rate	65.32%
Indirect Rate	80.90%

Description	Item	Total	FHWA/ FTA-%	ODOT	Local Assess	Section 5310	Section 5307	MICH FHWA	Local Assess	USEPA	OEPA	Local Dues	Other Federal	In-Kind Match	Other State	Local Assess	Local Dues	Other Local				
SUBTOTAL ALL		1109308	0	0	0	0	0	0	0	113181	75000	470029	164985	54600	12000	0	81500	138013				
TMACOG SERVICE, ENVIRONMENTAL, GROWTH STRATEGIES	Labor	255991	0	0	0	0	0	0	0	34955	23914	125173	11587	0	3826	0	17572	42152				
	Fringe	167218	0	0	0	0	0	0	0	22833	15621	81765	7569	0	2499	0	11478	27534				
	Oth Dir	92238	0	0	0	0	0	0	0	8644	3481	29073	7657	0	557	0	28949	11342				
	Pass-Through	251499	0	0	0	0	0	0	0	0	0	66612	122675	54600	0	0	0	612				
	Indirect	342362	0	0	0	0	0	0	0	46749	31983	167406	15497	0	5117	0	23501	56374				
	Fund Balance Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
SUBTOTAL TMACOG		400000	320000	40000	40000	0	0	0	0	0	0	0	0	0	0	0	0	0				
TRANSPORTATION		Labor	128934	103147	12893	12893	0	0	0	0	0	0	0	0	0	0	0	0				
ESTIMATED CARRY FORWARD FROM FY 2023 PID # 116044	Fringe	84222	67378	8422	8422	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Oth Dir	14408	11526	1441	1441	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Pass-Through	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Indirect	172436	137949	17244	17244	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Fund Balance Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
SUBTOTAL TMACOG		2085235	1321864	165233	165233	0	0	88313	19583	0	0	0	277800	0	0	33209	0	14000				
TRANSPORTATION		Labor	399636	250454	31307	31307	0	0	26861	5956	0	0	0	47403	0	0	6347	0	0			
NEW FY 2024 FUNDING PID #118130	Fringe	261049	163601	20450	20450	0	0	17546	3891	0	0	0	30965	0	0	4146	0	0				
	Oth Dir	83778	44333	5542	5542	0	0	3356	744	0	0	0	10035	0	0	14226	0	0				
	Pass-Through	806300	528519	66065	66065	0	0	4626	1026	0	0	0	126000	0	0	0	0	14000				
	Indirect	534472	334957	41870	41870	0	0	35924	7966	0	0	0	63397	0	0	8489	0	0				
	Fund Balance Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
TOTAL TMACOG		2485235	1641864	205233	205233	0	0	88313	19583	0	0	0	277800	0	0	33209	0	14000				
TRANSPORTATION		Labor	528570	353601	44200	44200	0	0	26861	5956	0	0	0	47403	0	0	6347	0	0			
LOCAL FUNDS CALCULATION	Fringe	345271	230979	28872	28872	0	0	17546	3891	0	0	0	30965	0	0	4146	0	0				
	Oth Dir	98186	55859	6982	6982	0	0	3356	744	0	0	0	10035	0	0	14226	0	0				
	Pass-Through	806300	528519	66065	66065	0	0	4626	1026	0	0	0	126000	0	0	0	0	14000				
	Indirect	706909	472906	59113	59113	0	0	35924	7966	0	0	0	63397	0	0	8489	0	0				
	Fund Balance Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
TRANSPORTATION LOCAL FUNDS CALCULATION		258025 236704	LOCAL GOVT. TRANSPORTATION ASSESSMENTS - F.Y. 2024																			
674 - TRANSIT PLANNING TARTA's ACSP		0	200000															200000				
TOTAL			200000															200000				
Labor			0															0				
Fringe			0															0				
Oth Dir			0															0				
Pass-Through			200000															200000				
Indirect			0															0				
TOTAL ALL FY 2024 PROGRAMS			3794543	1641864	205233	205233	0	200000	88313	19583	113181	75000	470029	442785	54600	12000	33209	81500	152013			
	Labor		802564	353601	44200	44200	0	200000	26861	5956	34955	23914	125173	58990	0	3826	6347	17572	42152			
	Fringe		524249	230979	28872	28872	0	0	17546	3891	22833	15621	81765	38533	0	2499	4146	11478	27534			
	Oth Dir		220083	55859	6982	6982	0	0	3356	744	8644	3481	29073	17693	0	557	14226	28949	11342			
	Pass-Through		1057799	528519	66065	66065	0	0	4626	1026	0	0	66612	248675	54600	0	0	0	14612			
	Indirect		1073348	472906	59113	59113	0	0	35924	7966	46749	31983	167406	78893	0	5117	8489	23501	56374			
	Fund Balance Account		200000	0	0	0	0	200000	0	0	0	0	0	0	0	0	0	0	0	0		

TABLE 5
BUDGETED TRANSPORTATION EXPENDITURES BY
WORK ELEMENT FOR FISCAL YEAR ENDING JUNE 30, 2024

Element	FY 2023	FY 2024	Proposed	Approved	Change	Fund
Number	Carryover PID 116044	Current Year PID 118130	FY 2024 Budget	FY 2023 Budget		Source
60120	Highway Project Planning	\$ 12,474	\$ 51,526	\$ 64,000	\$ 68,000	\$ (4,000) FHWA/FTA/ODOT/LOCAL
60123	Safety Studies	22,803	94,197	117,000	106,000	11,000 FHWA/FTA/ODOT/LOCAL
60130	Regional Passenger Rail Planning	21,049	86,951	108,000	106,000	2,000 FHWA/FTA/ODOT/LOCAL
60140	Freight Planning	16,495	68,136	84,631	65,277	19,354 FHWA/FTA/ODOT/LOCAL
60142	Ohio Conference on Freight	3,508	14,492	18,000	18,500	(500) FHWA/FTA/ODOT/LOCAL
60150	Pedestrian and Bicycle Planning	33,367	137,835	171,202	94,528	76,674 FHWA/FTA/ODOT/LOCAL
60154	Ped Bike Safety and Accessibility	4,026	16,629	20,655	17,805	2,850 FHWA/FTA/ODOT/LOCAL
60160	Regional Public Transportation Planning	20,465	84,535	105,000	119,000	(14,000) FHWA/FTA/ODOT/LOCAL
60190	Transportation Service	13,838	57,162	71,000	57,000	14,000 FHWA/FTA/ODOT/LOCAL
60210	TIP Development	17,346	71,654	89,000	82,500	6,500 FHWA/FTA/ODOT/LOCAL
60510	Data Collection and Management	80,104	330,896	411,000	373,000	38,000 FHWA/FTA/ODOT/LOCAL
61100	Long Range Planning	44,864	185,323	230,187	134,472	95,715 FHWA/FTA/ODOT/LOCAL
61101	Long Range Plan Safety & Accessibility	4,026	16,629	20,655	17,805	2,850 FHWA/FTA/ODOT/LOCAL
61520	Modeling and Forecasting	51,649	213,351	265,000	146,000	119,000 FHWA/FTA/ODOT/LOCAL
66520	Autonomous Vehicle Special Study	8,965	37,035	46,000	23,000	23,000 FHWA/FTA/ODOT/LOCAL
69710	Transportation Policy Committee Reporting and Adn	31,574	130,426	162,000	148,000	14,000 FHWA/FTA/ODOT/LOCAL
69720	Transportation Summit	13,448	55,552	69,000	44,000	25,000 FHWA/FTA/ODOT/LOCAL
Subtotal FTA & FHWA/ODOT*		\$ 400,000	\$ 1,652,330	\$ 2,052,330	\$ 1,620,887	\$ 431,443 FHWA/FTA/ODOT/LOCAL
55200	Transportation Air Quality Program	-	112,800	112,800	112,800	- CMAQ/LOCAL
60140	Freight Planning	-	32,369	32,369	30,723	1,646 MDOT/SEMCOG/LOCAL
60150	Pedestrian and Bikeways Planning	-	32,369	32,369	26,334	6,035 MDOT/SEMCOG/LOCAL
60220	TIP Management	-	100,000	100,000	100,000	- STP/LOCAL
61100	Long Range Planning	-	43,158	43,158	30,723	12,435 MDOT/SEMCOG/LOCAL
68200	Transportation - Local Only	-	13,209	13,209	17,640	(4,431) LOCAL ASSESSMENTS
69720	Transportation Summit	-	14,000	14,000	14,000	- OTHER LOCAL
73100	Share a Ride	-	85,000	85,000	85,000	- CMAQ
	Set Aside for reserves	-	-	-	-	- LOCAL ASSESSMENTS
Subtotal Non FTA & FHWA/ODOT		\$ -	\$ 432,905	\$ 432,905	\$ 417,219	\$ 15,686
Subtotal TMACOG		\$ 400,000	\$ 2,085,235	\$ 2,485,235	\$ 2,038,106	\$ 447,129
67495	TARTA's Transit Planning ACSP	-	200,000	200,000	300,000	(100,000) SECTION 5307/LOCAL
TOTAL TRANSPORTATION		\$ 400,000	\$ 2,285,235	\$ 2,685,235	\$ 2,338,106	\$ 347,129

*Estimated FY 2024 PL funding level based on \$1,652,330 new FY 2024 funding plus \$400,000 estimated FY 2023 carryover funding

TABLE 6
TRANSPORTATION FUND USE BY PERFORMING
AGENCY FOR FISCAL YEAR ENDING JUNE 30, 2024

Number	Element Description	Total	TMACOG		Others	
		FY 2024 Budget	Budget	Person Hours		
60120	Highway Project Planning	\$ 64,000	\$ 62,861	753	1,139	b
60123	Safety Studies	117,000	113,982	1366	3,018	b
60130	Regional Passenger Rail Planning	108,000	86,022	1031	21,978	a, b
60140	Freight Planning	84,631	79,197	949	5,434	a, b
60142	Ohio Conference on Freight	18,000	12,807	153	5,193	a
60150	Pedestrian and Bicycle Planning	171,202	123,656	1482	47,546	a,b
60154	Ped Bike Safety & Accessibility	20,655	20,655	248	-	
60160	Regional Public Transportation Planning	105,000	102,390	1227	2,610	b
60190	Transportation Service	71,000	69,603	834	1,397	b
60210	TIP Development	89,000	86,970	1042	2,030	b
60510	Data Collection and Management	411,000	304,000	3643	107,000	a,b
61100	Long Range Planning	230,187	215,778	2586	14,409	a,b
61101	Long Range Plan Safety & Accessibility	20,655	20,655	248	-	
61520	Modeling and Forecasting	265,000	160,320	1921	104,680	a,b
66520	Autonomous Vehicle Special Study	46,000	44,411	532	1,589	
69710	Transportation Policy Committee Reporting and Admin	162,000	148,938	1785	13,062	b
69720	Transportation Summit	69,000	53,663	643	15,337	b
Subtotal FTA & FHWA/ODOT		\$ 2,052,330	\$ 1,705,908	20444	\$ 346,422	
55200	Transportation Air Quality Program	112,800	37,888	454	74,912	a
60140	Freight Planning	32,369	32,369	388		
60150	Pedestrian and Bikeways Planning	32,369	32,369	388		
60220	TIP Management	100,000	100,000	1198		
61100	Long Range Planning	43,158	43,158	517		
68200	Transportation - Local Only	13,209	13,209	158	-	a
69720	Transportation Summit	14,000	(33,546)	-402	47,546	a
73100	Share a Ride	85,000	85,000	1019	-	a
	Set Aside for reserves	-	-	0		
Subtotal Non FTA & FHWA/ODOT		\$ 432,905	\$ 310,447	3721	\$ 122,458	
Subtotal TMACOG		\$ 2,485,235	\$ 2,016,355	11.62	\$ 468,880	
67495	TARTA's Transit Planning ACSP	200,000	-	0	200,000	c
TOTAL TRANSPORTATION		\$ 2,685,235	\$ 2,016,355	24165	\$ 668,880	

- a Non staff direct expenditures
- b Reserve for future period
- c TARTA staff.

TABLE 7
TRANSPORTATION PLANNING BUDGET REVENUES BY
FUND SOURCE FOR FISCAL YEAR ENDING JUNE 30, 2024

	Proposed FY 2024 Budget	Approved FY 2023 Budget	Change
<hr/>			
TMACOG			
-Federal and State for TMACOG from:			
FHWA/FTA - New FY 2023 Funding	\$ 1,321,864	\$ 1,139,519	\$ 182,345
ODOT Match of FHWA/FTA - New FY 2023 Funding	165,233	142,440	22,793
FHWA/FTA - Prior Year Carry Forward Funding	320,000	240,000	80,000
ODOT Match of FHWA/FTA - Prior Year Carry Forward Funding	40,000	30,000	10,000
Michigan FHWA	88,313	71,847	16,466
FHWA CMAQ - Share a Ride	85,000	85,000	-
FHWA STP - TIP Project Mgmt	80,000	80,000	-
FHWA CMAQ - Air Quality Program	112,800	112,800	-
FHWA SAFETY _ Active Transportation Grant	-	-	-
Fed and State Grants Total	\$ 2,213,210	\$ 1,901,606	\$ 311,604
-Local Funds for TMACOG from:			
-Govt. Transportation Assessments used for:			
FHWA/FTA-8 Match	205,233	172,440	32,793
Michigan FHWA Match	19,583	15,932	3,651
TMACOG match TIP Management	20,000	20,000	-
TMACOG match Air Quality Program	-	-	-
Local Exclusive Tasks	13,209	30,349	(17,140)
Set Aside for Local Reserve	-	-	-
Government Transportation Assessment Subtotal	258,025	238,721	19,304
-Special Support to match federal funds:			
Private support for Annual Transportation Summit	14,000	14,000	-
Special Support Subtotal	14,000	14,000	-
Local Total	\$ 272,025	\$ 252,721	\$ 19,304
TMACOG TOTAL	\$ 2,485,235	\$ 2,154,327	\$ 330,908
TARTA			
- Fed for TARTA Transit Planning ACSP (Section 5307):	200,000	300,000	(100,000)
- Local TARTA funds for Section 5307 Match:	-	-	-
TARTA TOTAL	200,000	300,000	(100,000)
TOTAL TRANSPORTATION	\$ 2,685,235	\$ 2,454,327	\$ 230,908

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2021 - June 30, 2022

		ESTIMATED FY 2022	ACTUAL FY 2022	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2024
EMPLOYEE WAGES					
Indirect Labor					
Acct. #	Acct. Name				
99880	General Administration	\$172,180.76	\$189,381.50	(\$17,200.74)	\$171,836.90
99890	Mail List	\$10,459.36	\$1,970.30	\$8,489.06	\$3,060.57
99900	Work Program	\$2,147.82	\$512.29	\$1,635.53	\$1,222.92
99910	General Accounting	\$93,470.05	\$99,205.41	(\$5,735.36)	\$87,474.92
99930	Membership	\$89,218.49	\$85,927.29	\$3,291.20	\$80,203.28
99931	TMACOG Tech	\$11,624.84	\$2,357.63	\$9,267.21	\$16,148.66
99940	Leadership Development	\$1,201.58	\$2,490.77	(\$1,289.20)	\$1,295.25
99950	General Assembly	\$28,960.91	\$38,314.44	(\$9,353.53)	\$33,772.29
99960	Communications	\$18,675.80	\$42,585.58	(\$23,909.78)	\$50,701.64
99970	Computer	\$11,263.11	\$7,645.46	\$3,617.65	\$8,849.67
99980	Staff Training	\$5,300.65	\$1,593.38	\$3,707.27	\$9,012.64
				\$0.00	
				\$0.00	
Subtotal - Indirect Labor		\$444,503.35	\$471,984.05	(\$27,480.70)	\$463,578.74
Direct Labor					
Acct. #	Acct. Name				
32500	Directory	\$8,744.73	\$8,411.96	\$332.77	\$7,980.63
39000	Local Only Restricted Expenditures	\$6,590.08	\$3,601.60	\$2,988.48	\$5,657.49
33300	Equity and Environmental Justic Development	\$0.00	\$29.21	(\$29.21)	\$4,364.99
34040	WCCC General Administration Fund	\$0.00	\$2,896.53	(\$2,896.53)	\$0.00
45000	Areawide Reviews	\$0.00	\$124.26	(\$124.26)	\$0.00
51170	Environmental Council	\$27,878.89	\$30,608.83	(\$2,729.94)	\$29,408.16
51200	Environmental Program Development	\$2,807.96	\$2,198.83	\$609.13	\$414.78
51300	AWQMP: Facility Planning	\$25,200.10	\$44,066.20	(\$18,866.10)	\$57,198.29
51305	Home Sewage Treatment System Mapping	\$14,014.01	\$11,532.74	\$2,481.27	\$5,131.13
51306	GIS Standardization	\$4,387.30	\$0.00	\$4,387.30	\$0.00
51310	Wastewater Committee	\$9,576.38	\$8,970.13	\$606.25	\$7,693.75
51400	Lucas County District 12 NRAC	\$7,023.48	\$5,179.41	\$1,844.07	\$5,761.35
51500	Water Supply Committee	\$9,659.66	\$5,564.05	\$4,095.61	\$7,555.16
51510	Water Workforce Development	\$0.00	\$3,924.80	(\$3,924.80)	\$36,187.44
51600	Regional Water Planning Committee	\$954.29	\$0.00	\$954.29	\$276.92
51700	Agricultural Committee Development	\$9,978.63	\$8,884.29	\$1,094.34	\$9,672.51
52100	Watersheds Committee	\$9,946.69	\$9,795.33	\$151.36	\$8,923.46
52132	Regional 9-Element NPS-IS Coordination	\$17,758.90	\$9,624.32	\$8,134.58	\$5,756.35
52200	Student Watershed Watch	\$24,433.67	\$12,840.41	\$11,593.26	\$20,776.78
53100	Portage River Basin Coordination	\$8,595.33	\$6,894.72	\$1,700.61	\$7,290.43
53120	Portage-Toussaint GLRI	\$0.00	\$0.00	\$0.00	\$0.00
54100	Stormwater Coalition	\$25,303.28	\$38,933.75	(\$13,630.47)	\$35,292.81
54126	Chloride AOC	\$22,802.25	\$1,128.21	\$21,674.04	\$14,409.24
54127	Urban Waters - Biocells	\$0.00	\$0.00	\$0.00	\$0.00
54400	Clear Choices Clean Water - Greater Toledo Lake Erie	\$9,437.51	\$6,983.38	\$2,454.13	\$8,362.68
54410	Municipal Pollution Prevention Resources	\$0.00	\$0.00	\$0.00	\$0.00
55200	Transportation Air Quality Outreach Program	\$15,115.10	\$5,963.03	\$9,152.07	\$12,148.32
55300	Gas Cap Program	\$0.00	\$5,085.45	(\$5,085.45)	\$0.00
60120	Highway Project Planning	\$10,966.82	\$11,324.18	(\$357.36)	\$10,498.80
60123	Safety Studies	\$39,585.81	\$31,787.72	\$7,798.09	\$27,823.61
60130	Regional Passenger Rail Study	\$14,673.72	\$22,703.25	(\$8,029.53)	\$18,234.06
60140	Freight Transportation Planning	\$19,129.61	\$29,648.20	(\$10,518.59)	\$26,749.44
60142	Ohio Conference on Freight	\$3,807.75	\$737.01	\$3,070.74	\$4,080.81
60150	Pedestrian and Bicycle Transportation Planning	\$42,668.75	\$29,366.53	\$13,302.22	\$47,942.10
60152	Bike to Work Event	\$0.00	\$7,131.67	(\$7,131.67)	\$0.00
60160	Regional Public Transportation Planning	\$31,038.96	\$25,393.94	\$5,645.02	\$24,059.57
60190	Transportation Service	\$9,523.65	\$9,649.73	(\$126.08)	\$12,881.44
60210	Transportation Improvement Program Development	\$10,392.79	\$6,520.22	\$3,872.57	\$2,595.38
60220	Transportation Improvement Program Management - S	\$30,569.00	\$33,080.61	(\$2,511.61)	\$47,856.54
60510	Continuing Planning - Surveillance	\$85,784.40	\$84,009.75	\$1,774.65	\$91,282.30
61100	Long Range Planning	\$45,675.27	\$44,558.89	\$1,116.38	\$83,118.37
61520	Continuing Planning - Procedural Development	\$33,352.12	\$31,214.45	\$2,137.67	\$43,146.53
66520	Autonomous Vehicle Special Study	\$15,670.37	\$4,941.45	\$10,728.92	\$14,652.07
68200	Transportation - Local Only	\$727.96	\$3,808.49	(\$3,080.53)	\$0.00
69710	Transportation Policy Committee Reporting and Admini	\$39,792.97	\$53,644.16	(\$13,851.19)	\$39,309.51
69720	Transportation Summit	\$16,856.72	\$186.83	\$16,669.89	\$12,325.48

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2021 - June 30, 2022

		ESTIMATED FY 2022	ACTUAL FY 2022	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2024
73100	Share A Ride	\$13,612.07	\$4,320.03	\$9,292.04	\$6,798.65
74100	Specialized Transportation	\$3,782.01	\$0.00	\$3,782.01	\$0.00
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
Subtotal - Direct Labor		\$727,819.02	\$667,268.55	\$60,550.47	\$803,617.35
TOTAL EMPLOYEE WAGES		<u>\$1,172,322.37</u>	<u>\$1,139,252.60</u>	<u>\$33,069.77</u>	<u>\$1,267,196.09</u>
FRINGE BENEFITS COST CENTER					
Paid Leave					
Acct. #	Acct. Name				
5121	Annual Leave	\$107,231.42	\$93,837.22	\$13,394.20	\$119,737.28
5122	Sick Leave	\$42,405.17	\$32,090.61	\$10,314.56	\$56,366.69
5123	Holiday Pay	\$63,607.75	\$59,865.59	\$3,742.16	\$68,473.17
5125	Bereavement Leave	\$0.00	\$3,238.71	(\$3,238.71)	\$0.00
5126	Civil Leave	\$0.00	\$0.00	\$0.00	\$0.00
5127	Military Leave	\$0.00	\$0.00	\$0.00	\$0.00
5128	Administrative Leave	\$0.00	\$0.00	\$0.00	\$0.00
5129	COVID Sick Leave	\$0.00	\$0.00	\$0.00	\$0.00
5130	Personal Day	\$10,601.29	\$10,157.79	\$443.50	\$11,764.76
Subtotal - Paid Leave		\$223,845.63	\$199,189.92	\$24,655.71	\$256,341.90
Other Fringe Benefits					
Acct. #	Acct. Name				
5141	Medicare	\$20,244.44	\$19,019.32	\$1,225.12	\$22,091.30
5142	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00
5143	Education Reimbursement	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
5144	Medical Insurance	\$214,701.01	\$164,810.75	\$49,890.26	\$253,860.43
5145	Workers Comp	\$11,906.52	\$5,766.38	\$6,140.14	\$12,992.73
5146	Life Insurance	\$836.88	\$756.72	\$80.16	\$874.92
5147	PERS	\$195,463.52	\$185,018.14	\$10,445.38	\$213,295.32
5148	Employee Assistance	\$1,219.68	\$1,108.80	\$110.88	\$1,276.12
5149	HSA Contribution	\$28,275.00	\$19,752.50	\$8,522.50	\$28,275.00
5150	Vision Insurance	\$2,800.10	\$2,284.22	\$515.88	\$2,697.94
5151	Dental Insurance	\$19,740.80	\$13,978.84	\$5,761.96	\$18,848.88
5155	Auto Allowance	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00
5156	Cell Phone Allowance	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00
Prior Year Rate Adjustment					
Subtotal - Other Fringe		\$512,387.94	\$419,695.67	\$92,692.27	\$571,412.64
TOTAL FRINGE BENEFITS		<u>\$736,233.57</u>	<u>\$618,885.59</u>	<u>\$117,347.98</u>	<u>\$827,754.54</u>

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2021 - June 30, 2022

		ESTIMATED FY 2022	ACTUAL FY 2022	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2024
INDIRECT COST CENTER - NON-LABOR					
Acct. #	Acct. Name				
4720	Registration Fees	(\$9,000.00)	(\$8,916.31)	(\$83.69)	(\$9,000.00)
4740	Trade Show Display Table	(\$3,500.00)	(\$3,600.00)	\$100.00	(\$3,500.00)
4750	Sponsorship	(\$2,500.00)	(\$5,350.00)	\$2,850.00	(\$6,000.00)
5210	Consultant	\$500.00	\$0.00	\$500.00	\$500.00
5220	Contract Services	\$1,500.00	\$1,134.52	\$365.48	\$1,500.00
5411	Audit	\$16,240.00	\$15,786.20	\$453.80	\$16,460.00
5412	Legal	\$500.00	\$0.00	\$500.00	\$500.00
5413	Advertising	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
5414	Marketing	\$0.00	\$0.00	\$0.00	\$0.00
5415	Payroll Processing	\$2,600.00	\$2,357.44	\$242.56	\$2,600.00
5421	Insurance	\$13,500.00	\$13,265.33	\$234.67	\$14,500.00
5431	Depreciation	\$20,000.00	\$21,182.30	(\$1,182.30)	\$20,000.00
5444	Bank Fees	\$0.00	\$0.00	\$0.00	\$0.00
5445	Credit Card Fees	\$1,200.00	\$68.14	\$1,131.86	\$350.00
5451	Postage	\$2,500.00	\$1,227.18	\$1,272.82	\$750.00
5452	Other Postage & Mail Prep	\$0.00	\$0.00	\$0.00	\$0.00
5461	Rent	\$145,200.00	\$145,200.00	\$0.00	\$145,200.00
5462	Telephone	\$2,400.00	\$2,021.78	\$378.22	\$2,400.00
5464	Security Monitoring	\$600.00	\$1,339.44	(\$739.44)	\$600.00
5470	Parking/Tolls	\$200.00	\$0.00	\$200.00	\$200.00
5471	Auto	\$0.00	\$0.00	\$0.00	\$0.00
5472	Mileage	\$1,000.00	\$36.97	\$963.03	\$4,800.00
5473	Hotel	\$1,000.00	\$98.88	\$901.12	\$4,000.00
5474	Airfare	\$1,000.00	\$0.00	\$1,000.00	\$5,000.00
5475	Conference	\$4,000.00	\$0.00	\$4,000.00	\$6,000.00
5480	Meals	\$100.00	\$0.00	\$100.00	\$0.00
5481	Meeting Attendance	\$100.00	\$0.00	\$100.00	\$0.00
5482	Meeting Facility	\$1,800.00	\$2,040.00	(\$240.00)	\$2,000.00
5483	Catering Costs	\$8,000.00	\$5,521.20	\$2,478.80	\$8,000.00
5484	Registration Fee	\$0.00	\$665.00	(\$665.00)	\$2,000.00
5486	Registration - On line charges	\$1,000.00	\$0.00	\$1,000.00	\$0.00
5487	Vehicle Rental	\$0.00	\$0.00	\$0.00	\$0.00
5491	Printing and Reproduction	\$0.00	\$229.79	(\$229.79)	\$0.00
5492	Outside printing	\$2,500.00	\$4,037.50	(\$1,537.50)	\$4,000.00
5493	Internal Copy Costs	\$10,000.00	\$4,933.41	\$5,066.59	\$4,000.00
5511	Graphic Design	\$1,000.00	\$705.00	\$295.00	\$2,000.00
5512	Outside Graphics	\$0.00	\$0.00	\$0.00	\$0.00
5520	Meeting Supplies	\$0.00	\$0.00	\$0.00	\$0.00
5521	Photo Supplies	\$0.00	\$0.00	\$0.00	\$0.00
5522	Office Supplies	\$2,500.00	\$3,887.93	(\$1,387.93)	\$3,000.00
5523	Other Supplies	\$1,000.00	\$400.91	\$599.09	\$4,000.00
5524	Printshop Supplies	\$0.00	\$0.00	\$0.00	\$0.00
5530	Equipment Rental	\$0.00	\$1,864.20	(\$1,864.20)	\$0.00
5531	Equipment Purchase	\$1,000.00	\$136.10	\$863.90	\$1,000.00
5532	Equipment Leasing	\$3,000.00	\$1,188.00	\$1,812.00	\$3,000.00
5533	Equipment Maintenance	\$3,000.00	\$1,270.34	\$1,729.66	\$3,000.00
5534	Furniture Expense	\$0.00	\$0.00	\$0.00	\$0.00
5541	Training/Semonars/Workshops	\$500.00	\$279.00	\$221.00	\$500.00
5551	Publications/Subscriptions	\$4,000.00	\$3,639.36	\$360.64	\$4,000.00
5561	Recruitment	\$250.00	\$85.75	\$164.25	\$1,750.00
5562	Public Notices	\$250.00	\$50.16	\$199.84	\$250.00
5571	Association Dues	\$2,000.00	\$820.00	\$1,180.00	\$7,500.00
5590	Computer Software Maintenance	\$10,000.00	\$9,850.00	\$150.00	\$50,000.00
5591	Computer Software Expense	\$15,000.00	\$21,651.42	(\$6,651.42)	\$0.00
5592	Computer Hardware Expense	\$3,000.00	\$10,827.05	(\$7,827.05)	\$0.00
5595	Computer Supplies	\$0.00	\$423.11	(\$423.11)	\$0.00
5596	Internet Expense	\$12,000.00	\$12,270.00	(\$270.00)	\$0.00
5597	Web Page Design	\$0.00	\$450.00	(\$450.00)	\$0.00
5711	Misc. Expense	\$500.00	\$467.15	\$32.85	\$500.00
				\$0.00	\$0.00
	Prior Year Rate Adjustment			\$0.00	
TOTAL INDIRECT COSTS - NON-LABOR		\$282,440.00	\$273,544.25	\$8,895.75	\$308,360.00

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2021 - June 30, 2022

	ESTIMATED FY 2022	ACTUAL FY 2022	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2024
FRINGE BENEFIT COST RATE CALCULATION				
TOTAL FRINGE BENEFITS	A	\$736,234	\$618,886	\$827,755
TOTAL EMPLOYEE WAGES	B	\$1,172,322	\$1,139,253	\$1,267,196
FRINGE BENEFIT COST RATE		62.80%	54.32%	A ÷ B 65.32%
FRINGE BENEFIT COST RECOVERY COMPARISON				
FY 2022				
Should have recovered in fiscal year	+	\$362,486	Actual DL * Actual Fringe Rate	
Amount actually recovered in fiscal year	-	\$419,053	Actual DL * Estimated Fringe Rate	
Prior Year Net (Over) / Under Recovery	+	\$0		
Prior Year (Over) / Under Recovery Posted to Cost Center	-	\$0		
(Over) / Under Recovery of Fringe Benefits	=	(\$56,567)		
FRINGE BENEFITS COST DISTRIBUTION				
INDIRECT LABOR FRINGE BENEFITS		\$279,154	\$256,400	\$302,818
DIRECT LABOR FRINGE BENEFITS		\$457,080	\$362,486	\$524,937
TOTAL FRINGE BENEFITS		\$736,234	\$618,886	\$827,755
INDIRECT COST RATE CALCULATION				
INDIRECT LABOR		\$444,503	\$471,984	\$463,579
INDIRECT FRINGE BENEFITS		\$279,154	\$256,400	\$302,818
OTHER INDIRECT COSTS		\$282,440	\$273,544	\$308,360
TOTAL INDIRECT COSTS	A	\$1,006,097	\$1,001,928	\$1,074,756
DIRECT LABOR		\$727,819	\$667,269	\$803,617
DIRECT LABOR FRINGE BENEFITS		\$457,080	\$362,486	\$524,937
TOTAL DIRECT LABOR + DL FRINGE BENEFITS	B	\$1,184,899	\$1,029,754	\$1,328,554
INDIRECT COST RATE		84.91%	97.30%	A ÷ B 80.90%
INDIRECT COST RECOVERY COMPARISON				
FY 2022				
Should have recovered in fiscal year	+	\$1,001,928	Actual DLFB * Actual Indirect Rate	
Amount actually recovered in fiscal year	-	\$922,396	[Actual DL + (DL * Estimated Fringe Rate)] * Estimated Indirect Rate	
Prior Year Net (Over) / Under Recovery	+	\$0		
Prior Year (Over) / Under Recovery Posted to Cost Center	-	\$0		
(Over) / Under Recovery of Indirect Costs	=	\$79,533		
SUMMARY				
	ESTIMATED FY 2022	ACTUAL FY 2022		ESTIMATED FY 2024
FRINGE BENEFIT COST RATE	62.80%	54.32%		65.32%
INDIRECT COST RATE	84.91%	97.30%		80.90%

APPENDICES

Tim Brown
President

William Best
Vice President of Finance
and Administration

Nate Reiter
Deputy Finance
Director

David Gedeon
Vice President
Transportation

Lance Dasher
Transportation Planner

Roger Streiffert
Transportation Planner

Lisa Householder
Planner/Database Analyst

Marissa Bechstein
Transportation Planner

Marc Vondeylen
Transportation Technician

-vacant-
Traffic Counting Intern

Jodi Cole
Transportation
Administrative Assistant

Matthew Kennedy
Water Quality Planner

Ann Nair
Water Quality
Administrative Assistant

Eric Kostecky
Water Quality Planner

Kari Gerwin
Director of Water Quality
Planning

Rosanna Hoelzle
Membership &
Outreach Coordinator

Mike Tippet
Director of
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Alex Aspacher
Public Information
Specialist

Jennifer Allen
Executive Administrative
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Toledo Metropolitan Area Council of Governments

FY 2022 Staff List

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APPENDIX 3

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS OTHER INTERMEDIATE COST OBJECTIVES NARRATIVE & SCHEDULE OF EXPENSES

Cost Objective Number & Name

38000 Vehicle Costs

Cost Objective Description / Purpose

To allocate costs for TMACOG owned/leased vehicles

Cost Allocation Basis

Number of miles traveled

Cost Allocation Rate(s)

GSA Approved POV mileage reimbursement rate - currently \$.575 per mile

Cost Allocation Frequency

Monthly

Description of Cost Allocation Records Retained for Audit Purposes

Vehicle use mileage logs

Expenses for this Cost Objective

Account Number	Account Name		Prior Actual FY 2022		Proposed Budget FY 2024
01-5471	Auto		\$ 36.97		\$ 4,800.00
TOTALS			<u>\$ 36.97</u>		<u>\$ 4,800.00</u>

Allocations for this Cost Objective

Sum of Expenses Allocated Direct to Projects/Programs		\$ 36.97		\$ 4,800.00
Expenses Allocated to Indirect Cost Pool		\$ 0.00		\$ 0.00
TOTALS		<u>\$ 36.97</u>		<u>\$ 4,800.00</u>

**TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
OTHER INTERMEDIATE COST OBJECTIVES
NARRATIVE & SCHEDULE OF EXPENSES**

Cost Objective Number & Name

38001 Postage Costs

Cost Objective Description / Purpose

To allocate costs for postage used on TMACOG mailings

Cost Allocation Basis

Number of pieces of mailing

Cost Allocation Rate(s)

Current USPS Postage Rates

Cost Allocation Frequency

Monthly

Description of Cost Allocation Records Retained for Audit Purposes

Postage meter usage log & bulk mailing processing reports

Expenses for this Cost Objective

Account Number	Account Name	Prior Actual FY 2022	Proposed Budget FY 2024
01-5451	Postage	\$ 1,227.18	\$ 2,500.00
TOTALS		\$ 1,227.18	\$ 2,500.00

Allocations for this Cost Objective

Sum of Expenses Allocated Direct to Projects/Programs	\$ 0	\$ 1,000.00
Expenses Allocated to Indirect Cost Pool	\$ 1,227.18	\$ 1,500.00
TOTALS	\$ 1,227.18	\$ 2,500.00

**TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
OTHER INTERMEDIATE COST OBJECTIVES
NARRATIVE & SCHEDULE OF EXPENSES**

Cost Objective Number & Name

38002 Copier Costs

Cost Objective Description / Purpose

To allocate costs for copies made on TMACOG leased copiers

Cost Allocation Basis

Number of copies printed

Cost Allocation Rate(s)

\$.13 per copy for B&W; \$.20 per copy for color

Cost Allocation Frequency

Monthly

Description of Cost Allocation Records Retained for Audit Purposes

Monthly log generated from copy machine and manual log of paper used for department printers

Expenses for this Cost Objective

Account Number	Account Name	Prior Actual FY 2022	Proposed Budget FY 2024
01-5532	Equipment Leasing	\$ 1,188.00	\$ 3,000.00
01-5533	Equipment Maintenance	\$ 1,270.34	\$ 3,000.00
01-5524	Printshop Supplies	\$ 0.00	\$ 0.00
01-5525	Graphic Supplies	\$ 0.00	\$ 0.00
TOTALS		\$ 2,458.34	\$ 6,000.00

Allocations for this Cost Objective

Sum of Expenses Allocated Direct to Projects/Programs	\$ 0	\$ 3,000.00
Expenses Allocated to Indirect Cost Pool	\$ 2,458.34	\$ 3,000.00
TOTALS	\$ 2,458.34	\$ 6,000.00

**TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS
OTHER INTERMEDIATE COST OBJECTIVES
NARRATIVE & SCHEDULE OF EXPENSES**

Cost Objective Number & Name

38003 Graphics Costs

Cost Objective Description / Purpose

To allocate costs for posters and banners made in TMACOG's Graphics department

Cost Allocation Basis

Number of items produced

Cost Allocation Rate(s)

POSTERS: 24x36 unmounted = \$13; mounted = \$21.25; 32x40 unmounted = \$27; mounted = \$34;
BANNERS: 3'x6' = \$25; 3'x9' = \$30

Cost Allocation Frequency

Monthly

Description of Cost Allocation Records Retained for Audit Purposes

Monthly Graphics request/invoice form

Expenses for this Cost Objective

Account Number	Account Name	Prior Actual FY 2022	Proposed Budget FY 2024
01-5524	Printshop Supplies	\$ 0.00	\$ 0.00
01-5522	Office Supplies	\$ 3887.93	\$ 3000.00
01-5525	Graphic Supplies	\$ 0.00	\$ 0.00
TOTALS		\$ 3887.93	\$ 3000.00

Allocations for this Cost Objective

Sum of Expenses Allocated Direct to Projects/Programs	\$ 0.00	\$ 0.00
Expenses Allocated to Indirect Cost Pool	\$ 3887.93	\$ 3000.00
TOTALS	\$ 3887.93	\$ 0.00

APPENDIX 4

TOLEDO METROPOLITAN AREA COUNCIL OF GOVERNMENTS FY 2022 INDIRECT COST RATE PROPOSAL SUMMARY OF ESTIMATED INDIRECT COSTS

FOOTNOTES TO INDIRECT COSTS - SCHEDULE 1

1. INDIRECT LABOR: Includes the assignment of management, staff, and support personnel to the eleven (11) work activities shown. These costs were estimated to the various work activities on a percentage basis of estimated time budgeted for the work activity.
2. INSURANCE: These costs are represented by the premiums paid on policies covering TMACOG's liability, personal property, public officials, and complete coverage on automobiles.
3. RENT: All rental charges shown in the lease provisions with the agency.
4. TELEPHONE: The indirect charges include the monthly basic charges for the telephone units in the office, the additional charges for local calls and long-distance calls in the planning region. Expenses specific to a project are billed directly to that project.
5. OFFICE SUPPLIES: Includes all expendable supplies for general purposes of office operation and excludes the printing department supplies. Costs specific to a work program are charged directly.
6. POSTAGE: Includes all postage charges not specifically identified to direct program mailings. For internal postage expenses, postage is charged to the indirect pool when added to the postage machine. As postage is used, the appropriate project (both indirect and direct) is charged for the cost of postage and the original indirect project is credited as the back charge. Postage expenses incurred externally are charged via the usual voucher payment system to both direct and indirect projects.
7. DATA PROCESSING: Includes costs for internet access and usage, computer software maintenance, and computer software and hardware expenses. All special computer programming and products for projects are chargeable on a direct cost basis.
8. PRINTING AND REPRODUCTION: Includes the in-house and out-sourced printing charges for TMACOG stationery, printing of general-purpose mailings and reports not identifiable to direct work programs or to indirect work activities. Cost for copy lease equipment, equipment maintenance, and copy supplies are charged as indirect when the expense is incurred. As internal copies are made, the appropriate project code (both direct and indirect) is recorded. At month end, those projects are billed based on type and quantity of copies produced. The indirect accounts where the original expense was recorded are credited as the offsetting back charge. The actual costs are reviewed annually to determine the per copy billing rate used throughout the year.

9. MILEAGE & TRAVEL: Includes the reimbursement of mileage when employees use their personal vehicle, hotel, airfare, parking, tolls, and other travel costs of TMACOG staff on general TMACOG activities including those activities with various state and national organizations when not specifically identified with a direct funding program.
10. CONFERENCE EXPENSES: Includes the costs of registration fees, materials and other charges related to attendance at seminars and not specifically identified with a funding program.
11. PERIODICALS AND BOOKS: Includes subscription costs for required newspapers, periodicals, technical books, publications and reports not identifiable to specific programs for general TMACOG needs.
12. DUES: Includes the costs of annual dues to associations authorized in the policy manual.
13. AUTOMOBILES: Includes all fuel costs, repair & maintenance costs, and vehicle lease costs. When incurred, all costs associated with TMACOG vehicles are posted to a pooled project called "Vehicle Costs". A log tracks the usage of each TMACOG vehicle. Monthly charges to direct and indirect projects are calculated based on the actual vehicle miles driven in that given month multiplied by the allowable GSA mileage reimbursement rate. The credit for the end of month journal entry is made to the Vehicle Cost project number. Vehicle costs in excess of the amounts billed to projects are covered by local membership dues.
14. DEPRECIATION: Includes the annual calculation of expense of TMACOG capital assets distributable to all programs.
15. EQUIPMENT: Includes purchase, rental and lease cost for copy machines, postage meters, typewriters, and other office equipment and furniture.
16. LEGAL: Includes the fees paid to outside legal firm.
17. AUDIT: Includes audit costs not identifiable to specific programs.
18. OTHER EXPENSES: All miscellaneous expenditures not previously classified.
19. GRAPHICS: Includes all costs of all expenses and equipment used by the Graphics department in the production of TMACOG documents, reports, etc.
20. OTHER SUPPLIES: Includes all supply costs not otherwise identifiable to the above general cost and expense classifications and not identified to programs.
21. EQUIPMENT MAINTENANCE: Includes costs of service of contracts to office equipment generally, and for repair to office furniture and fixtures.

22. CONTRACTUAL: Payments made to outside businesses or organizations to provide services under a contractual basis not identified elsewhere. Also includes any temporary service costs relating to general office help.
23. RECRUITMENT & PUBLIC NOTICES: Includes all costs related to the advertising, expense reimbursement, and interviewing of prospective new staff in accordance with the TMACOG Handbook and all costs for legally required public notices in local news publications not identifiable to specific programs for general TMACOG needs.
24. TRAINING/SEMINARS: Includes costs associated with providing staff members formal technical training in work-related program areas.
25. ADVERTISING/PROMOTION: Includes costs associated with promoting the programs and work activities of the agency to the media and the general public.
26. MEETINGS: Includes the costs of hosting and attending meetings. This expense category would include meeting registration costs, facility rental costs, catering costs, and registration transaction fee costs.
27. BANK FEES: Includes the miscellaneous bank costs and credit card acceptance and processing fees.
28. SECURITY MONITORING: Represents the monthly fee for remote monitoring of office security system.
29. PAYROLL PROCESSING: Includes costs with contracting with an outside vendor to process payroll and all associated tax submittals and filings including quarterly 941 and annual W-2 and W-3 reporting and filing

