



Mid-Ohio Regional
Planning Commission

111 Liberty Street, Suite 100
Columbus, Ohio 43215

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www.morpc.org

NOTICE OF A MEETING

EXECUTIVE COMMITTEE MEETING
MID-OHIO REGIONAL PLANNING COMMISSION
111 LIBERTY STREET, SUITE 100
COLUMBUS, OH 43215
SCIOTO CONFERENCE ROOM

Thursday, November 2, 2017
1:30 p.m.

AGENDA

1. **Welcome** – Rory McGuiness, Chair
2. **Consent Agenda**
 - Approval of [October 5, 2017 minutes](#)
3. **Executive Director's Report** – William Murdock
4. **Committee Updates**
 - **Regional Policy Roundtable** – Terri Flora
 - **Sustainability Advisory Committee** – Kerstin Carr & Christina O'Keeffe
 - **Transportation Policy Committee** – Thea Walsh
5. **Compensation & Benefits Committee** – Joe Stefanov, Chair
 - [Proposed Resolution EC-07-17](#): "Setting compensation guidelines and limits for the 2018 compensation year" – Shawn Hufstedler
6. [Proposed Resolution 20-17](#): "Authorizing the executive director to execute a Memorandum of Understanding with the Capital Crossroads Special Improvement District of Columbus and Central Ohio Transit Authority to support implementation of a Transit Pass Program for employers in downtown Columbus" – Thea Walsh
7. [Quarterly Financial Statements](#) – Shawn Hufstedler
8. **Draft Commission Agenda**
9. **Other Business**

PLEASE NOTIFY SHARI SAUNDERS AT 614-233-4169 OR
ssaunders@morpc.org IF YOU REQUIRE SPECIAL ASSISTANCE.

William Murdock, AICP
Executive Director

Matt Greeson
Chair

Rory McGuiness
Vice Chair

Karen J. Angelou
Secretary

The next Executive Committee Meeting is
Thursday, December 7, 2017 at 1:30 p.m.
111 Liberty Street, Suite 100
Columbus, Ohio 43215

When you arrive in MORPC's lobby, a video screen will display the day's meetings. Each meeting will list a phone extension. Use the phone in the lobby to call the extension and someone will come escort you to the meeting.

When parking in MORPC's parking lot, please be sure to park in a MORPC visitor space or in a space marked with an "M". Handicapped parking is available at the side of MORPC's building. MORPC is accessible by CBUS.



Mid-Ohio Regional Planning Commission Executive Committee Meeting Minutes

Date: October 5, 2017
Time: 1:30 p.m.
Location: Scioto Conference Room

Members Present

| | | |
|---------------|--------------|----------------|
| Karen Angelou | Matt Greeson | Rory McGuiness |
| Derrick Clay | Erik Janas | Gary Merrell |
| Michael Ebert | Kim Maggard | Joe Stefanov |

MORPC Staff Present

| | | |
|------------------|--------------------|--------------|
| Kerstin Carr | Ciel Klein | Aaron Schill |
| Terri Flora | William Murdock | Susan Tsen |
| Nick Gill | Christina O’Keeffe | |
| Shawn Hufstedler | Shari Saunders | |

Welcome – Rory McGuiness

Chair Rory McGuiness called the meeting to order at 1:30 p.m.

Consent Agenda

Matt Greeson made a motion to approve the Consent Agenda, second by Kim Maggard; motion passed.

Executive Director’s Report – William Murdock

William Murdock reported that MORPC Team Members are busy working on a number of projects: Sustainable2050 Kick-Off held earlier today; major grant opportunities in the Rickenbacker area; the energy study is out for comment; and MORPC’s website redesign.

Next steps with Hyperloop include working out details on a potential agreement and visiting headquarters, MORPC Team Members continue to work with partners on what should be included in the agreement. The Ohio Senate passed a resolution of support for Hyperloop and the House is working on a similar resolution. MORPC will take care to make certain we are not promising above our capacity.

Orange Township in Delaware County may be joining MORPC in 2018. They will be the largest township member with a population of 28,000.

MORPC Team Members will be sending a survey to Commission Members regarding communications and outreach. Team Members are seeking comment on what members want to know, feedback on forums and other outreach. The survey will go out the end of October. The purpose of the survey is to make sure we are making the best use of members’ time.

The insight2050 Civic Leaders Academy kicked-off Tuesday, October 3, with 16 community members from Central Ohio. The Technical Assistance Program kicked-off this month. We are in the process of meeting with Violet Township and the Cities of Delaware, Worthington and Westerville. The RFP process for selecting a consultant for the Regional Corridor Study is almost complete. We are receiving strong support from the communities along the study corridors. Study activities will start in November.

MORPC has scheduled a special Smart Columbus Live walk-through for interested Commission members prior to the October 12 Commission meeting. So far, 27 members have RSVP’d for the 2-hour program that highlights Smart Columbus efforts.

MORPC Team Members are fleshing out regional projects for the Smart Region Task Force that will complement Smart Columbus. The Task Force begins next year and will focus on three to five deliverables that will impact local governments. Six to ten people have already expressed interest in serving on the Task Force.

The Summit on Sustainability is November 14. This year's theme is Communities Taking Charge. Corporate and table sponsors are still needed. Kerstin Carr and Christina O'Keeffe will send sponsor information to Executive Committee members. The morning plenary session focuses on strategic communications. The lunch plenary session features storytelling highlighting community leaders. Other summit highlights include launching Sustainable2050, presenting the Green Region Awards, and breakout sessions.

Benefits & Compensation Committee Update – Rory McGuiness

MORPC Chair Matt Greeson is appointing the Benefits & Compensation Committee with Joe Stefanov serving as Chair. MORPC Staff anticipates one meeting for the committee to discuss minimal changes.

Regional Data Advisory Committee Update – Aaron Schill

Aaron Schill will provide results of the Data User Survey at the October Commission meeting. The survey results, along with feedback obtained from focus groups and peer organizations, will help target Regional Data & Mapping's resources. Research should be completed by the end of the year.

Regional Data Advisory Committee (RDAC) Chair Victor Paini is not running for re-election so there is a need for a new RDAC Chair. The Bylaws state that the Chair must be a Commission member. Team Members are seeking suggestions for identifying new RDAC members and a new RDAC Chair. Send suggestions to Aaron Schill.

Regional Policy Roundtable Update – Terri Flora

Team Members continue to monitor HB 114. MORPC continues to oppose HB 114 in its current state and will submit opposition testimony from Christina O'Keeffe. SB 188 will loosen restrictions for wind farm development and could be amended into HB 114. MORPC's position may change on HB 114 if SB 188 is amended into HB 114 and some level of standards are brought back.

Sustainability Advisory Committee Update – Kerstin Carr & Christina O'Keeffe

The inaugural Sustainable2050 Forum was held Thursday, October 5, with over 20 members represented. The forum kicked-off the certification process to showcase the great work already occurring in Central Ohio. MORPC Team Members are creating a video for the Summit celebrating the past 10 years of the Central Ohio Green Pact. The video poses the question, "What does sustainability mean to you?" Members are invited to stop by the Muskingum Conference Room between 12:30 and 1:15 p.m. just before the October Commission meeting to videotape their answer.

Ten communities are participating in the soft launch of the Local Government Energy Partnership's Technical Assistance Program. The program includes automated data collection of utility bills and a visual dashboard display. The technical assistance program officially launches in 2018. This service is free to MORPC members.

The Franklin County Energy Study was released earlier this month for public comment. The comment period closes October 25. The study is available on [MORPC's website](#).

Transportation Policy Committee Update – Nick Gill

MORPC Team Members are working on two grant applications for the Rickenbacker area:

- TIGER grant with the Columbus Regional Airport Authority on workforce access. Total project cost is \$41 million, the application request is for approximately \$14 million. TIGER applications are due October 16.
- INFRA grant with ODOT. INFRA replaces the former FASTLANE and focuses on highway and freight projects. The total project cost is \$150 million; the application request is for \$51 million. ODOT is allowed to submit three statewide applications. Rickenbacker is their first priority and their second priority is 36/37 in Delaware.

Proposed Resolution T-13-17 is the annual Transportation Review Advisory Council (TRAC) priorities list. MORPC Team Members only ranked two of the three projects since the I-71/Big Walnut Road interchange is not asking for money at this time. The two other projects from Central Ohio are:

- I-71/US 36/SR 37 interchange
- I-270/US 23 interchange (south side)

Team Members are still working out the details on an MOU with COTA and Capital Crossroads SID for the downtown transit pass program. The vast majority of people receiving the transit passes do not live downtown. The program has the support of three major downtown employers. While the program has received a lot of press, the articles give the impression the program is a done deal. That is not the case. Partners hope to replicate the program if successful.

Proposed Resolution 19-17: “Establishing population estimates as a basis for 2018 annual participation fees to be assessed members” – Aaron Schill

Aaron Schill directed Executive Committee members’ attention to the replacement [Attachment 2 for Proposed Resolution 19-17](#). Team Members received additional feedback early this week after the meeting packet had been sent. Mr. Schill reviewed the *2018 Population Estimate Methodology* included in the meeting packet.

The Cities of New Albany and Grove City gain one seat on the Commission based on population changes this year.

Lag time is applied to all single family and multi-housing building permits. Lag time is based on the building type. Building permits are handled individually.

Erik Janas made a motion to approve Resolution 19-17, second by Derrick Clay; motion passed.

Proposed Resolution EC-06-17: “Authorizing the executive director to enter into an agreement with Plante & Moran and the Auditor of the State of Ohio for auditing services for calendar years 2017 through 2019” – Shawn Hufstедler

The Auditor of the State of Ohio (AOS) issued an RFP for an independent auditing firm to conduct MORPC’s audit. The AOS evaluated the proposals received and then forwarded them to MORPC for review. MORPC’s evaluation team included Kim Maggard, Nancy White, Shawn Hufstедler, Susan Tsen, and Steve Sova. The AOS evaluated all proposals within 2.91 points of each other.

Gary Merrell made a motion to approve Resolution EC-06-17, second by Kim Maggard; motion passed.

Executive Committee Minutes

October 5, 2017

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Membership Update – Terri Flora

Eileen Leuby will give a full briefing at the October Commission meeting. Return on Investment letters for members will be distributed next week.

Draft Commission Agenda

The Executive Committee reviewed the draft October 12, 2017 Commission Meeting Agenda.

The meeting adjourned at 2:28 p.m.

Karen Angelou, Secretary
Executive Committee



Mid-Ohio Regional
Planning Commission

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Memorandum

TO: Mid-Ohio Regional Planning Commission
Executive Committee

FROM: Shawn Hufstedler
Chief of Staff & Director of Operations

DATE: October 27, 2017

SUBJECT: Proposed Resolution EC-07-17: **“Setting compensation guidelines and limits for the 2018 compensation year”**

New compensation guidelines are recommended for the period beginning January 1, 2018 and ending December 31, 2018.

After careful review by the Compensation & Benefits Committee, the committee members are recommending a zero to three and one half percent merit bonus and/or merit wage increase for 2018 with an overall aggregate increase of three percent of total payroll allocations for the agency.

Consistent with prior years and to meet the needs of changing positions and team members progressing in their careers while performing new duties, the resolution also authorizes promotions, wage scale adjustments, including those resulting from a compensation and classification/grade assessment, and “saves” of up to four percent of total payroll allocations.

MORPC will continue to use the performance evaluation program that is currently in place and award merit increases based on the employee’s performance. The employee’s performance is rated, including how they perform their job in regards to reaching the agency’s mission and goals. This requires a merit schedule that is based on the rating of their actual performance and that performance will determine the amount of merit increase the employee will receive.

The Compensation & Benefits Committee is comprised of representatives from the City of New Albany, the City of Canal Winchester, the City of Columbus, the City of Dublin, the City of Grove City, COTA, ODOT and MORPC.

Attachment: Resolution EC-07-17

William Murdock, AICP
Executive Director

Matt Greeson
Chair

Rory McGuiness
Vice Chair

Karen J. Angelou
Secretary

RESOLUTION EC-07-17

“Setting compensation guidelines and limits for the 2018 compensation year”

WHEREAS, the new guidelines are established for calendar year 2018; and

WHEREAS, the Compensation & Benefits Committee met and discussed merit increases, and health care and other benefits; and

WHEREAS, the Compensation & Benefits Committee deliberated and provides the following recommendations; now therefore

BE IT RESOLVED BY THE EXECUTIVE COMMITTEE OF THE MID-OHIO REGIONAL PLANNING COMMISSION:

- Section 1. That the agency’s compensation guidelines and limits for the 2018 compensation year shall be as follows:
- a) Award zero to three and one half percent merit bonus and/or merit wage increases based on employee performance with an aggregate staff merit increase of up to approximately three percent.
 - b) Any employee in a performance probationary status will be deemed ineligible for the merit increase.
 - c) The executive director is authorized an amount of four percent of total payroll allocation for granting: wage scale adjustments, “saves”, and promotions without prior approval of the Executive Committee as long as it is prescribed by the compensation guidelines.
 - d) The executive director is authorized to provide a one-time merit bonus to staff that exceed their salary grade, if warranted, remaining within the above aggregate increase threshold.
- Section 2. That the finance director is authorized to use approximately three percent of total payroll allocation for salary merit increases plus four percent of total payroll allocations for wage scale adjustments, “saves”, and promotions.
- Section 3. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.
- Section 4. That this committee finds and determines that all formal deliberations and actions of this committee concerning and relating to the adoption of this resolution were taken in open meetings of this committee.

Rory McGuinness, Chair
EXECUTIVE COMMITTEE

| | |
|-----------------|---|
| Effective date: | January 1, 2018 |
| Submitted by: | Shawn Hufstedler, Chief of Staff & Director of Operations |
| Prepared by: | Shawn Hufstedler, Chief of Staff & Director of Operations |
| Authority: | Ohio Revised November 2, 2017 |



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Memorandum

TO: William Murdock, Executive Director
Executive Committee

FROM: Shawn Hufstedler
Chief of Staff & Director of Operations

DATE: October 27, 2017

SUBJECT: Financial Report – September 2017

Summary

At September 30, 2017 our cash position was \$899,121 in the operating account, which is less than the 30-day target threshold balance. Operating cash is expected to rebound in October, resulting from the receipt of significant amounts that have been previously delayed. Through the first nine months of 2017, the fringe and indirect rates were better than projected.

Operating Income (Change in Net Position)

There has been a decrease in net assets (operating loss) from operations on a year-to-date basis of \$355,559. This is primarily the result of costs that have not been recovered in the weatherization programs.

Member Dues

Member dues revenue was 8.1% of the year-to-date operating revenue. Dues revenue recognized year-to-date (excluding Leasehold Improvements and Building Due Diligence, which are budgeted from prior year dues) is \$42,616 less than the budgeted year-to-date current year annual dues. Use of member dues was under budget \$168,656 through the first nine months, including the prior year dues budgeted for use. Use of all current year and prior year member dues, including building due diligence and office improvement activities were as follows:

| <u>Use of Member Dues</u> | <u>Year-to-date 9-30-2017</u> | | <u>Variance</u> |
|--|-------------------------------|------------------|---------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>(Over) Under</u> |
| Services to Members | \$276,772 | \$230,253 | \$ 46,519 |
| Local Matching Funds | 215,946 | 223,820 | (7,874) |
| Development Fund | 70,283 | 80,922 | (10,639) |
| Building Lease | 75,069 | 75,811 | (742) |
| Member Services Coordination | 68,756 | 69,667 | (911) |
| Leasehold Improvements & Building Due Diligence | 157,500 | 32,238 | 125,262 |
| Other | 46,387 | 29,346 | 17,041 |
| Total | <u>\$910,713</u> | <u>\$742,057</u> | <u>\$ 168,656</u> |

William Murdock, AICP
Executive Director

Matt Greeson
Chair

Rory McGuinness
Vice Chair

Karen J. Angelou
Secretary

Fringe Benefit and Indirect (Overhead) Variances

Fringe Benefits

The actual fringe benefit cost rate for the year-to-date is 58.99% which is lower than the budgeted rate of 63.0%, creating a favorable variance for the year-to-date of \$90,857. While the fourth quarter variance is expected to be unfavorable, the overall fringe variance is projected to be favorable by year end.

Indirect (Overhead)

The actual indirect cost variance for the year-to-date first quarter is 50.29% which is lower the budgeted rate of 54.5%, resulting in a favorable variance for the year-to-date of \$201,251. Total indirect department expenses remain significantly under budget year-to-date, resulting in the favorable variance.

Statement of Net Assets

- Operating cash on hand is \$899,121 which was equal to 22 days of cash flow. The Hope 3 Trust account holds cash of \$42,114 restricted for NSP usage. The building reserve account is \$1,022,880; operating reserve account is at \$1,311,863; and management reserve is \$100,879. The building improvement/maintenance fund holds \$724,115.
- Accounts Receivable totaled \$1,628,317 compared to \$1,646,665 at the end of September 2016.
- Accounts Payable, plus Other Accrued Liabilities, were \$263,928, comparable to the \$254,320 balance at the end of September 2016.

Expenses and Appropriations

Year-to-date expenses through 75% of the year elapsed totaled \$9,113,968 or 61.5% of the total year's operating appropriations of \$14,814,194 as MORPC has spent well within appropriations.

Operating Reserve

The \$899,121 of operating cash at September 30 is equivalent to 22 days of expenditures, which is less than the 30-day target threshold established in the Operating Reserve Policy. Delay in the receipt of over \$329,000 in Federal Section 5307 funds is a primary factor.

The \$1,311,863 balance of the operating reserve at September 30 is held in STAROhio, and has not been utilized year-to-date. Combining both the operating reserve balance and the operating cash balance equates to 55 days of expenditures, which is below the 60-day target threshold as per the Operating Reserve Policy. No action is recommended at this time to increase the reserve back to > 60 days, as October cash receipts are expected to restore the balance to the minimum target threshold. Interest earned and allocated to the operating reserve in 2017 year-to-date is \$10,656.

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDING SEPTEMBER 30, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance over / (under)</u> |
|---------------------------------------|---------------------|----------------------|------------------------------------|
| Revenue | | | |
| Environment, Mapping & Transportation | \$ 4,945,717 | \$ 5,819,717 | \$ (874,000) |
| Energy and Air Quality | 2,678,704 | 3,392,961 | (714,257) |
| Housing & Community Services | 542,018 | 1,086,933 | (544,915) |
| Services to Members & Development | 490,529 | 538,567 | (48,038) |
| Other | 77,177 | 339,882 | (262,705) |
| Total Operating Revenues | \$ 8,734,145 | \$ 11,178,059 | \$ (2,443,914) |
| Expenses | | | |
| Salaries and benefits | \$ 4,791,720 | \$ 5,377,670 | \$ (585,950) |
| Materials and Supplies | 114,281 | 412,500 | (298,219) |
| Consultants, services and other | 4,163,195 | 5,343,382 | (1,180,187) |
| Depreciation | 44,772 | 43,045 | 1,727 |
| Total Expenses | \$ 9,113,968 | \$ 11,176,596 | \$ (2,062,628) |
| Operations income (loss) | \$ (379,823) | \$ 1,463 | (381,286) |
| Interest Income | 24,264 | 3,750 | 20,514 |
| Increase (decrease) in net position | \$ (355,559) | \$ 5,213 | \$ (360,772) |

MORPC
Statement of Net Assets
As of 09/30/2017

| | <u>Balance at</u> <u>09/30/2017</u> | <u>Balance at</u> <u>08/31/2017</u> | <u>Monthly</u> <u>Difference</u> | <u>Balance at</u> <u>09/30/2016</u> | <u>Yearly</u> <u>Difference</u> |
|---|--|--|-------------------------------------|--|------------------------------------|
| Assets | | | | | |
| Current Assets | | | | | |
| Cash | \$899,121 | \$1,399,800 | (\$500,679) | \$1,716,454 | (\$817,333) |
| Cash-Designated for Building Improvement | 724,115 | 723,402 | 713 | 745,607 | (21,493) |
| Cash-Operating Reserve | 1,311,863 | 1,310,565 | 1,298 | 0 | 1,311,863 |
| Cash-Building Reserve | 1,022,880 | 1,021,870 | 1,010 | 2,113,653 | (1,090,773) |
| Cash-Management Reserve | 100,879 | 100,783 | 96 | 0 | 100,879 |
| Cash with Trustee NSP1 Franklin Co | 42,114 | 42,114 | 0 | 42,050 | 64 |
| Cash with Trustee HOPE 3 | 0 | 0 | 0 | 1,723 | (1,723) |
| Accounts Receivable | 1,628,317 | 1,372,538 | 255,779 | 1,646,665 | (18,348) |
| Prepaid Expenses | <u>120,645</u> | <u>140,285</u> | <u>(19,640)</u> | <u>87,761</u> | <u>32,883</u> |
| Total Current Assets | 5,849,934 | 6,111,357 | (261,423) | 6,353,914 | (503,980) |
| Non-Current Assets | | | | | |
| Forgivable Mortgages | 77,615 | 78,316 | (701) | 111,038 | (33,423) |
| Fixed Assets | 579,201 | 579,201 | (0) | 562,267 | 16,934 |
| Contributed Assets | 369,976 | 369,976 | 0 | 369,976 | 0 |
| Accumulated Depreciation | <u>(849,576)</u> | <u>(845,228)</u> | <u>(4,348)</u> | <u>(783,938)</u> | <u>(65,638)</u> |
| Total Non-Current Assets | 177,215 | 182,265 | (5,050) | 259,343 | (82,128) |
| Deferred Outflows of Resources | | | | | |
| GASB 68 Pension | <u>2,076,372</u> | <u>2,076,372</u> | <u>0</u> | <u>694,040</u> | <u>1,382,332</u> |
| Total Deferred Outflows of Resources | <u>2,076,372</u> | <u>2,076,372</u> | <u>0</u> | <u>694,040</u> | <u>1,382,332</u> |
| Total Assets | <u>\$8,103,521</u> | <u>\$8,369,994</u> | <u>(\$266,473)</u> | <u>\$7,307,296</u> | <u>\$796,224</u> |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Accounts Payable | \$226,354 | \$99,936 | \$126,418 | \$152,636 | \$73,718 |
| Accrued Payroll | 180,093 | 332,874 | (152,781) | 171,339 | 8,754 |
| Accrued Fringe Benefits | 52,777 | 72,073 | (19,296) | 62,210 | (9,434) |
| Other Accrued Liabilities | 37,574 | 33,530 | 4,044 | 101,684 | (64,110) |
| Accrued PTO & Sick Leave | 40,000 | 40,000 | 0 | 60,000 | (20,000) |
| Deferred Income | 522,389 | 683,027 | (160,638) | 1,031,001 | (508,612) |
| Deferred Income-Member Dues | 334,445 | 389,078 | (54,633) | 299,979 | 34,467 |
| Deferred Income-Indirect Reserve | 225,672 | 209,812 | 15,860 | 25,068 | 200,604 |
| Deferred Fringe Benefit Reserve | <u>297,459</u> | <u>309,138</u> | <u>(11,679)</u> | <u>245,796</u> | <u>51,663</u> |
| Total Current Liabilities | 1,916,761 | 2,169,468 | (252,707) | 2,149,711 | (232,950) |
| Non-Current | | | | | |
| Accrued PTO & Sick Leave | 433,898 | 423,688 | 10,210 | 389,798 | 44,100 |
| HOPE 3 Deferred Income | 8,852 | 9,554 | (702) | 18,430 | (9,578) |
| Other Mortgages-Deferred Income | 68,762 | 68,762 | 0 | 92,607 | (23,845) |
| Accrued Building Lease Expense | 540 | 1,081 | (541) | 15,936 | (15,396) |
| GASB 68 Pension Liability | <u>5,418,085</u> | <u>5,418,085</u> | <u>0</u> | <u>4,245,280</u> | <u>1,172,805</u> |
| Total Non-Current | 5,930,138 | 5,921,170 | 8,968 | 4,762,052 | 1,168,086 |
| Deferred Inflows of Resources | | | | | |
| GASB 68 Pension | <u>416,480</u> | <u>416,480</u> | <u>0</u> | <u>74,581</u> | <u>341,899</u> |
| Total Deferred Inflows of Resources | <u>416,480</u> | <u>416,480</u> | <u>0</u> | <u>74,581</u> | <u>341,899</u> |
| Total Liabilities | 8,263,379 | 8,507,118 | (243,739) | 6,986,344 | 1,277,035 |
| Net Assets | | | | | |
| Beginning Net Assets | 195,701 | 195,701 | 0 | 671,732 | (476,031) |
| Current YTD Net Income | <u>(355,559)</u> | <u>(332,825)</u> | <u>(22,734)</u> | <u>(350,780)</u> | <u>(4,779)</u> |
| Total Net Assets | <u>(159,858)</u> | <u>(137,124)</u> | <u>(22,734)</u> | <u>320,952</u> | <u>(480,811)</u> |
| Total Liabilities and Net Assets | <u>\$8,103,521</u> | <u>\$8,369,994</u> | <u>(\$266,473)</u> | <u>\$7,307,296</u> | <u>\$796,224</u> |

MID-OHIO REGIONAL PLANNING COMMISSION
 Details of Indirect Cost Allocation and Fringe Benefits Allocation
 Year-to-date as of September 30, 2017

| | Estimated CY 2017 | Actual CY 2017 | Difference (Over Bdgt.) Under Bdgt. |
|--|----------------------|---------------------|---|
| Wages paid for time worked: | | | |
| Direct Labor | \$ 2,332,637 | \$ 2,266,895 | \$ 65,741 |
| Indirect Labor | \$ 769,033 | \$ 717,827 | \$ 51,206 |
| Total Labor - base for fringe allocation | \$ 3,101,669 | \$ 2,984,722 | \$ 116,947 |
| Fringe Benefits | | | |
| PTO leave | \$ 232,500 | \$ 159,914 | \$ 72,586 |
| Holidays, funeral, jury, other leave | \$ 178,713 | \$ 123,970 | \$ 54,743 |
| Sick Leave | \$ 62,616 | \$ 30,585 | \$ 32,031 |
| Retirement PTO/Sick Leave | \$ 2,250 | \$ - | \$ 2,250 |
| PTO/Sick Carryover | \$ 82,500 | \$ 146,086 | \$ (63,586) |
| Subtotal Fringe Benefit Wages | \$ 558,579 | \$ 460,555 | \$ 98,024 |
| Other Fringe Benefits | | | |
| OPERS | \$ 503,743 | \$ 470,988 | \$ 32,755 |
| Workers Comp | \$ 52,500 | \$ 31,585 | \$ 20,915 |
| Unemployment Compensation | \$ 7,875 | \$ 10,875 | \$ (3,000) |
| Medicare | \$ 52,173 | \$ 46,565 | \$ 5,608 |
| Group Medical Insurance | \$ 774,638 | \$ 696,049 | \$ 78,589 |
| Group EAP Insurance | \$ 27,611 | \$ 26,355 | \$ 1,256 |
| Group Life Insurance | \$ 1,770 | \$ 1,908 | \$ (138) |
| Group Optical Insurance | \$ 7,821 | \$ 7,031 | \$ 790 |
| Group Dental Insurance | \$ 41,828 | \$ 37,587 | \$ 4,241 |
| Group Prescription Insurance | \$ 159,461 | \$ 143,283 | \$ 16,177 |
| Group Benefits Administrative Fee | \$ 45,983 | \$ 34,560 | \$ 11,424 |
| Employee Health Incentive | \$ 7,500 | \$ 7,050 | \$ 450 |
| Employee Group Insurance Cost Sharing | \$ (221,111) | \$ (197,001) | \$ (24,110) |
| ST/LT Disability Insurance | \$ 33,000 | \$ 29,609 | \$ 3,391 |
| Estimated Employee Turnover | \$ (53,065) | \$ - | \$ (53,065) |
| <i>Prior Year Rate Adjustment (use only with fixed rate)</i> | \$ (46,253) | \$ (46,254) | \$ 0 |
| Subtotal Other Fringe Benefits | \$ 1,395,473 | \$ 1,300,190 | \$ 95,283 |
| TOTAL FRINGE BENEFITS | \$ 1,954,052 | \$ 1,760,745 | \$ 193,307 |
| Indirect Costs | | | |
| Salaries - Indirect Only | \$ 769,033 | \$ 717,827 | \$ 51,206 |
| Fringe Benefits for Indirect Salaries | \$ 484,491 | \$ 423,458 | \$ 61,033 |
| Materials & Supplies | \$ 59,332 | \$ 38,876 | \$ 20,456 |
| Services & Charges | \$ 375,722 | \$ 357,873 | \$ 17,849 |
| Rent & Utilities | \$ 242,700 | \$ 221,313 | \$ 21,387 |
| Other General Overhead | \$ 140,768 | \$ 53,045 | \$ 87,723 |
| <i>Prior Year Rate Adjustment (use only with fixed rate)</i> | \$ 153 | \$ 153 | \$ 0 |
| TOTAL INDIRECT COSTS | \$ 2,072,199 | \$ 1,812,546 | \$ 259,653 |
| Direct Labor Costs by Department: | | | |
| Transportation | \$ 1,671,327 | \$ 1,558,562 | \$ 112,765 |
| Energy & Air Quality | \$ 707,935 | \$ 593,169 | \$ 114,765 |
| Member Dues | \$ 129,813 | \$ 109,134 | \$ 20,679 |
| Other Grants/Programs | \$ 7,673 | \$ 6,030 | \$ 1,643 |
| Less Estimated Turnover | \$ (184,112) | \$ - | \$ (184,112) |
| TOTAL DIRECT LABOR COSTS | \$ 2,332,637 | \$ 2,266,895 | \$ 65,741 |

MID-OHIO REGIONAL PLANNING COMMISSION
 Details of Indirect Cost Allocation and Fringe Benefits Allocation
 Year-to-date as of September 30, 2017

| | Estimated CY 2017 | Actual CY 2017 | Difference (Over Bdgt.) Under Bdgt. |
|--|----------------------|---------------------|---|
| Calculated Direct vs. Indirect Fringe Benefits Costs | | | |
| Direct Labor Fringe Benefits | \$ 1,469,561 | \$ 1,337,287 | \$ 132,274 |
| Indirect Labor Fringe Benefits | \$ 484,491 | \$ 423,458 | \$ 61,032 |
| TOTAL FRINGE BENEFITS | \$ 1,954,052 | \$ 1,760,745 | \$ 193,307 |
| Fringe Benefit Cost Rate Computation | | | |
| TOTAL Fringe Benefit Costs / | \$ 1,954,052 | \$ 1,760,745 | |
| TOTAL Labor Costs (Direct & Indirect) | \$ 3,101,669 | \$ 2,984,722 | |
| = Fringe Benefit Cost Rate | 63.00% | 58.99% | |
| Estimated Fringe Benefit Cost Recovery Comparison (Direct Labor Portion Only) | | | |
| Should have recovered in fiscal year | | \$ 1,337,287 | 58.99% of Direct Labor |
| Amount actually recovered in fiscal year | | \$ 1,428,144 | 63.00% of Direct Labor |
| Prior Year Net (Over) / Under Recovery | | \$ (46,254) | |
| Prior Year (Over) / Under Recovery Posted to Cost Pool | | \$ (46,254) | |
| Total - (Over)/Under Recovery of Fringe Benefits | | \$ (90,857) | A (over)/under |
| Indirect Cost Rate Computation | | | |
| TOTAL Indirect Costs / | \$ 2,072,199 | \$ 1,812,546 | |
| DIRECT Labor + Direct Labor Fringe Benefits | \$ 3,802,197 | \$ 3,604,182 | |
| = Indirect Cost Rate | 54.50% | 50.29% | |
| Estimated Indirect Cost Recovery Comparison (All Indirect Costs, Indirect Labor & Indirect Labor Fringe Benefits) | | | |
| Should have recovered in fiscal year ((Actual Direct Labor + Actual Direct Labor Fringe Benefits) x Actual Indirect Cost Rate) | | \$ 1,812,546 | 50.29% of Direct Labor + Direct Labor Fringe Benefits |
| Amount actually recovered in fiscal year ((Actual Direct Labor + Direct Labor Fringe Benefits) x ESTIMATED Indirect Cost Rate) | | \$ 2,013,797 | 54.50% of Direct Labor + Direct Labor Fringe Benefits |
| Prior Year Net (Over) / Under Recovery | | \$ 153 | |
| Prior Year (Over) / Under Recovery Posted to Cost Pool | | \$ 153 | |
| Total - (Over)/Under Recovery of Indirect Costs | | \$ (201,251) | B (over)/under |
| Estimated | | | |
| Fringe Benefit Cost (Over)/Under Recovery | | \$ (90,857) | A (over)/under |
| Indirect Cost (Over)/Under Recovery | | \$ (201,251) | B (over)/under |
| Net (Over)/Under Recovery | | \$ (292,108) | |
| Summary | | | |
| | CY 2017 Estimated | CY 2017 Actual | |
| Fringe Benefit Rate | 63.00% | 58.99% | |
| Indirect Cost Rate | 54.50% | 50.29% | |
| Total Overhead Cost Rate | 117.50% | 109.28% | |