

# Agency-wide Operating Budget & Indirect Cost Allocation Plan

October 1, 2026 – September 30, 2027

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

Passed by SCIRPDC Operations and Budget Committee:

Accepted by the SCIRPDC Governing Board: 9/29/2026

Amended:

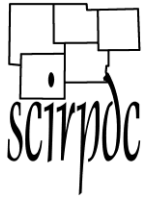
120 S. Delmar Avenue, Suite A  
Salem, Illinois 62881-2000

# FY-2027 Agency-wide Operating Budget & Indirect Cost Allocation Plan

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**South Central Illinois Regional Planning & Development Commission**

120 Delmar Avenue / Suite A - Salem, Illinois 62881-2000

Phone: (618) 548-4234 Fax: (618) 548-4236 www.scirpdc.com

*Serving the Illinois Counties of Clay, Effingham, Fayette, Jasper and Marion since 1972*

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**RESOLUTION OF THE BOARD OF COMMISSIONERS ADOPTING A  
FY-2027 AGENCY-WIDE OPERATING BUDGET FOR THE SOUTH  
CENTRAL ILLINOIS REGIONAL PLANNING & DEVELOPMENT COMMISSION**

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

**WHEREAS**, the Executive Director and administrative staff have prepared reasonable estimates of the future revenues and expenditures which have been carefully reviewed and modified by the membership of the Operations and Budget Committee; and

**WHEREAS**, the Operations and Budget Committee has the budget which requires the full governing body to vote upon in order to adopt; and

**WHEREAS**, the Operations and Budget Committee membership is prepared to forward its recommendations to the full Board of Commissioners regarding the establishment of an FY-2027 Indirect Cost Allocation Plan and Agency-wide Operating Budget for the twelve-month period ending September 30, 2027.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Commissioners of the South Central Illinois Regional Planning and Development Commission as follows:

**Section 1:** that the recommendations of the Operations and Budget Committee are hereby accepted and that the aforementioned FY-2027 Indirect Cost Allocation Plan and Agency-wide Operating Budget for the twelve-month period ending September 30, 2027, authorizing expenditures of up to \$793,256 as established to support the continuing efforts of the regional organization on behalf of the residents and local governments within the Illinois counties of Clay, Effingham, Fayette, Jasper, and Marion respectively; and

**Section 2:** that said Agency-wide Operating Budget may from time to time during the FY-2027 fiscal period needs to be altered or amended upon the recommendation of the Executive Director

with the consent of the Board of Commissioners to reflect the receipt of additional operating revenues and/or the need to make previously unforeseen expenditures, etc.

**PASSED AND ADOPTED THIS THE 29<sup>th</sup> DAY OF SEPTEMBER 2026 A.D.**

**APPROVED:**

**ATTEST:**

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Larry Taylor, Chairman  
SCIRPDC Board of Commissioners

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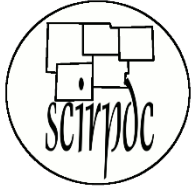
Douglas Knebel, Corporate Secretary  
SCIRPDC Board of Commissioners

Yes Votes: \_\_\_\_\_

No Votes: \_\_\_\_\_

Absent: \_\_\_\_\_

Abstentions: \_\_\_\_\_



# Agency-wide Operation Budget & Indirect Cost Allocation Plan

October 1, 2026 – September 30, 2027

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## **Background**

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

This prompted the South Central Illinois Regional Planning & Development Commission (SCIRPDC) in 1993 to replace its earlier method for dispersing costs, based solely on direct salaries and fringe benefits, among its various contracts to provide assurances that proper and logical allocation methodologies are utilized to prevent questionable or disallowed costs. Based upon historical approvals by the Department of Commerce, to the best of our knowledge, the Commission's FY-2027 indirect cost allocation system for equitably dispersing costs will meet all state and federal mandates.

## **Description of the Commission**

The South Central Illinois Regional Planning and Development Commission was established in October of 1972 by the joint action of the counties of Effingham, Fayette, and Marion Counties utilizing the provisions of the Illinois Planning Act, Chapter 34 <3001, et seq. of the Illinois Revised Statutes (now known as Chapter 55, Division 5, Section 14001 of the Illinois Compiled Statutes). In the summer of 1997, the adjacent rural counties of Clay and Jasper were officially added to the Commission's regional family.

Since that time, the Commission has continued to provide five overarching lines of professional service to the area's public and private sector leadership, including: 1) planning assistance; 2) technical staff assistance; 3) grant writing and management services; 4) business development financing services; 5) administration of programs to member local governments at the regional level. Such professional services are delivered by the regional organization's full-time employees and the occasional use of part-time employees and/or consultants, as needed. The Commission's place of business continues to be 120 South Delmar Avenue, Suite A, Salem, Illinois 62881-2000.

The services delivered by the Commission are primarily provided to constituents within the Illinois counties of Clay, Effingham, Fayette, Jasper, and Marion. However, on occasion, the regional organization enters into contractual agreements which result in the provision of services for a larger jurisdiction (e.g., staff support services for human services transportation planning and mobility management services for

local officials and public transit service providers within a 39-county area in Southern and South Central Illinois, or the provision of staff support services for an ecosystem partnership involving adjoining counties not served by a Regional Planning Commission, etc).

In addition to being recognized as a regional planning commission, the not-for-profit organization also functions as an EDA-recognized Economic Development District and an IDOT-contracted Human Services Transportation Planning organization for state and federally assisted public transit projects.

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

### **Nature of the Commission's Affairs**

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

As a part of the Commission's FY-2027 fiscal period, the regional organization expects to be involved with the following types of grant agreements, contracts for services and revenue-generating activities:

#### **Local Funding**

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

#### **State Funding**

- IDOT HSTP Contract

#### **Regional Funding**

- Internally Generated Funding
- Local Per Capita Contributions

#### **Federal Funding**

- EDA District Planning Grant
- IDOT Safe Routes to School
- FEMA Hazard Mitigation Planning

## **Organization of the Commission**

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

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

As previously noted, the day-to-day administration of the Commission's affairs is overseen by its Executive Director, who reports all-important administrative issues to the Commission Chairperson or the Board of Commissioners during regularly scheduled monthly business meetings. The position of Executive Director is salaried and because of its supervisory nature, is exempted from the payment of compensatory time off under the Federal Fair Labor Standards. During FY 2027, the position is expected to be charged 80.2% on a direct basis and 20.8% on an indirect basis decided by past averages via timesheets.

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

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

The Commission has three other employees, 1) an Economic Development Planner; 2) a HSTP Coordinator; and 3) an Assistant HSTP Coordinator. As a result of board action in January of 2012, all positions except that of the Office Manager/Bookkeeper were reclassified as exempt from the payment of compensatory time-off under the Federal Fair Labor Standards Act, as a result of their duties being professional in nature.

These three staff positions are 100% directly funded by one or more contract centers and includes the following positions: 1) Economic Development Planner/Loan Portfolio Manager; 1) Economic Development Planner; 2) Regional HSTP Coordinator; and 3) Assistant Regional HSTP Coordinator. The Assistant Regional HSTP Coordinator is a part-time position.

The Economic Development Planner's salary has traditionally been supported by an annual District Planning Grant from the Economic Development Administration (EDA). A portion of the salary for this position may also be borne by a combination of local per capita contributions from member local governments used to match the EDA District Planning Grant and other relative grant-related programs.

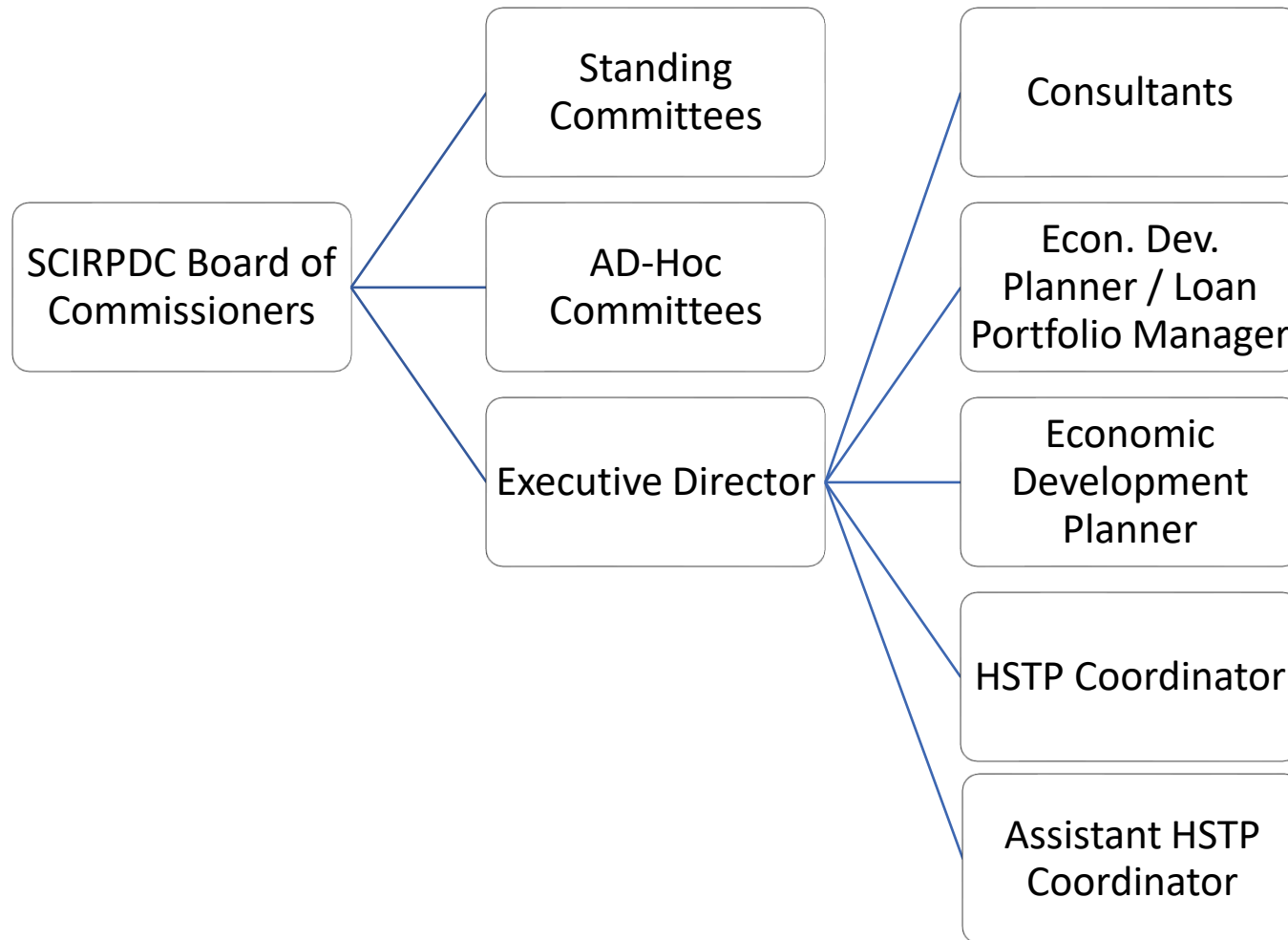
In August of 2026, the Economic Development Administration (EDA) retroactively awarded the district's three-year partnership planning grant. The three EDA Partnership Planning Grant has been awarded will occur from April 1, 2026 through March 31, 2029. The Economic Development Planner assumes the primary responsibility for completing the organization's District Comprehensive Economic Development Strategy (CEDS) document, the ongoing provision of technical assistance to local governments and private sector investors, and other specific tasks which vary somewhat from year-to-year. As The Economic Development Planner/Loan Portfolio Manager will now serve as the editor of the Commission's quarterly electronic newsletter, "The Regional Link." This position will continue to assume a leadership role relative to increasing the agency's presence in connection with state-funded and federal programs for local and county public bodies. Finally, the Economic Development Planner(s) will collaborate with the Executive Director to guide the development of a Geographic Information Systems service program for member governments and to the benefit of the Commission's various project assignments.

As the opportunity arises in FY-2027, the Executive Director will continue to coordinate grant writing functions along with staff members' grant management functions. Such an approach will free more of the Executive Director's time for FY-2027 commitment to: 1) continue to develop and maintain solid working relationships with banks, local economic development professionals, state and federal funding agencies, and public and private leaders within the five counties served by the agency; 2) continue monitoring efforts and provide recommendations to committees and the Commission's governing body; 3) provide staff assistance in support of the administration and management of regional-level programs of benefit to the five-county region; and 4) respond to and capitalize upon other important issues that emerge.

Effective July 1, 2025, the Commission entered into a new 24-month Intergovernmental Agreement with the Illinois Department of Transportation (IDOT) for the provision of Human Service Public Transportation planning and mobility management services for the region's five-member counties and 34 other counties located in Southern and South Central Illinois. As it relates to the Commission's FY-2027 budget, the Regional HSTP Coordinator salary, Assistant HSTP Coordinator salary, and related costs are supported exclusively by the aforementioned multi-year service contract with IDOT.

The SCIRPDC Organizational Chart provides a graphic representation of the relationships that exist within the agency.

## FY-2027 SCIRPDC Organizational Chart



### **Commission's FY-2027 Cost Allocation Strategy**

This section provides the Commission's governing body, administrative personnel, and local, regional, state and federal funding sources with written information regarding the cost allocation strategy to be utilized by the administrative staff of SCIRPDC in assigning eligible FY-2027 project-related costs among its various contracts on both a direct and indirect basis. All cost allocation policies deployed during the FY-2027 budget period shall, to the extent possible, be consistent and compatible with 2 C.F.R Part 200 Series (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as amended and other applicable contract regulations promulgated by the Commission and its local, regional, state and federal funding agencies.

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

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

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

With the exception of the indirect costs included in each of the three pools, the balance of the Commission's indirect costs incurred throughout the fiscal year continues to be allocated on the basis of the monthly direct salaries and fringe benefits (i.e., direct personnel costs) expended in each contract

center as a basis for equitably dispersing shared indirect costs during the same period. Further details about indirect cost allocation related to specific line items follow in the section entitled, "Commission's FY-2027 Cost Allocation Policies." The Commission will continue to utilize the following three cost pools, each with its own specific basis for direct cost allocation in FY-2027.

**Office Space Pool** - Where indirect costs would be allocated on the basis of the square footage within the Commission's offices occupied by employees working for one or more programs or contracts (excluding the square footage for common areas such as the reception area, hallways, restroom, etc.) and therefore, directly benefiting such contracts throughout the Commission's FY-2027 fiscal period;

**Travel Cost Pool** - Where indirect costs would be allocated based on the actual miles that Commission or staff automobiles are driven by staff members working toward the fulfillment of various contracts and thereby directly benefiting such contracts throughout the Commission's FY-2027 fiscal period; and

**Communications Cost Pool** - Where indirect telephone, fax transmissions, Internet access, and hosting fee costs will be allocated on the basis of the number of telephone and computer units assigned to staff members working for specific programs and indirect photocopying charges allocated on the basis of the number of copies made, as reported via the copier's 5-digit coding system which is printed out monthly and will continue to be maintained throughout the Commission's FY-2027 fiscal period.

No significant adjustment in indirect cost allocation levels associated with non-cash depreciation expenses is expected in FY-2027. Agency-wide Operating Budget portion of this document since the costs charged to contracts on an indirect basis were already based upon normal depreciation rather than note payments or mortgage payments. Therefore, the FY-2027 Agency-wide Operating Budget will continue to utilize a fair amount of accumulated depreciation of office equipment and its office complex located at 120 South Delmar Avenue in Salem, Illinois as a basis for accumulating sufficient funds to replace or repair such fixed assets as needed in the future. The agency's staff automobile will be fully depreciated over 5 yrs. The following pages provide additional information regarding each of the three pools. Detailed information regarding:

- 1) the functions to be performed as allowable expenses in each pool;
- 2) the applicable FY-2026-line-item expenditure categories included in each cost pool;
- 3) and the methods for documenting the base statistics used for allocating shared expenses within each cost pool.

### **FY-2027 Office Space Cost Pool**

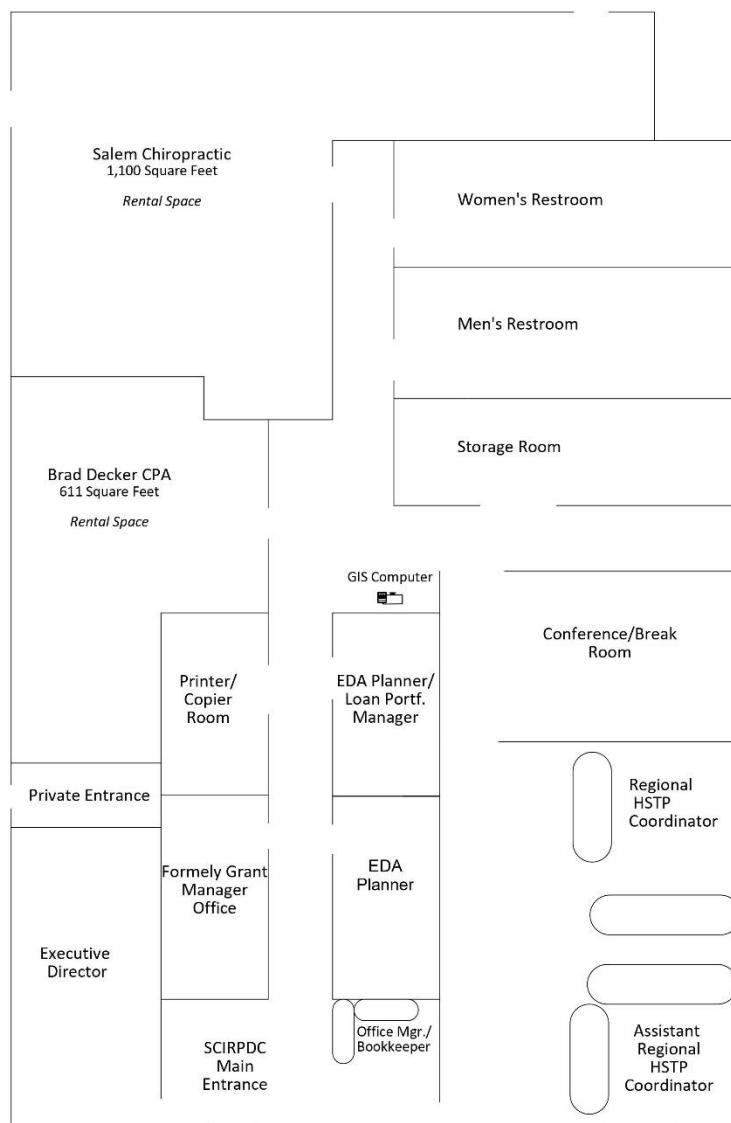
Allowable functions and activities include those associated with the Commission's ownership, maintenance, improvements to, and utilization of its office complex located at 120 South Delmar Avenue / Suite A, Salem, Illinois 62881-2000. As such, normal straight-line depreciation, all usage of utilities,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

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

**The numbers below represent 66.23% of the line-item totals-common areas and indirect staff space per the floor plan.**

1. Land & Building Depreciation: \$2,678
2. Electrical Service: \$5,000
3. Water/Sewer/Gas/Garbage: \$3,200
4. Bldg. Repair & Maintenance: \$10,000
5. Office Contractual Service: \$5,500
6. Liability & Fire Insurance: \$5,000

### **FY-2027 SCIRPDC Floor Plan**



|                                      | Square Feet |
|--------------------------------------|-------------|
| Total Office Square Footage:         | 5,190       |
| Total Leased Office Square Footage:  | 1,711       |
| Total SCIRPDC Office Square Footage: | 3,479       |
| (Net of Leaded Areas):               | -           |

| FY-2027 Office Space Allocation |                                  |                   |                   |                         |                           |
|---------------------------------|----------------------------------|-------------------|-------------------|-------------------------|---------------------------|
| Staff Position                  | Staff<br>Position<br>Office S.F. | Contract          | Contract<br>Ratio | Assigned<br>S.F. Direct | Assigned<br>S.F. Indirect |
| Executive Dir.                  | 210.0                            | Dist. Plan. Grant | 20.0%             | 42.0                    | 0                         |
|                                 |                                  | Loan Processing   | 19.0%             | 39.9                    | 0                         |
|                                 |                                  | Grant Writing     | 22.9%             | 50.2                    | 0                         |
|                                 |                                  | Grant Mgmt.       | 16.3%             | 34.2                    | 0                         |
|                                 |                                  | IDOT HSTP         | 1.0%              | 2.1                     | 0                         |
|                                 |                                  | Administration    | 20.8%             |                         | 44.0                      |
| Planner/Loan Mgr.               | 210.0                            | Grant Writing     | 39.8%             | 83.6                    | 0                         |
|                                 |                                  | Grant Mgmt.       | 33.4%             | 70.1                    | 0                         |
|                                 |                                  | Loan Processing   | 26.8%             | 56.3                    | 0                         |
| EDA Planner                     | 120.0                            | Dist. Plan. Grant | 100%              | 120.0                   | 0                         |
| Former Grant Mgr.               | 135.0                            | Grant Mgmt.       | 100%              | 135.0                   | 0                         |
| HSTP Coord.                     | 210.0                            | IDOT HSTP         | 100%              | 210.0                   | 0                         |
| Assist. HSTP Coord.             | 120.0                            | IDOT HSTP         | 100%              | 96.0                    | 0                         |
| Office Mgr./Book.               | 172.0                            | Administration    | 100%              | 0.0                     | 172.0                     |
|                                 |                                  |                   |                   |                         |                           |
| <b>Staff Space Direct</b>       | <b>961</b>                       |                   |                   | <b>961</b>              |                           |
| <b>Staff Space Indirect</b>     | <b>214</b>                       |                   |                   |                         | <b>214</b>                |
| <b>Total Staff Space</b>        | <b>1,175</b>                     |                   |                   |                         |                           |
| <b>Common Area</b>              | <b>2,304</b>                     |                   |                   |                         | <b>2,304</b>              |
| <b>Total Area</b>               | <b>3,479</b>                     |                   |                   |                         |                           |

### **FY-2026 Travel Cost Pool**

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

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

- |                                                |        |
|------------------------------------------------|--------|
| • Automobile Depreciation (2020 Ford Fusion)   | \$ 577 |
| • Auto Fuel, Oil, Tires, Maintenance & Repairs | \$ 416 |
| • General Staff Mileage, Lodging & Meals       | \$ 728 |

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

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

### **FY-2027 Communications Cost Pool**

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

#### **Line-Item Budget Categories with Indirect Allocations:**

- |                                                |         |
|------------------------------------------------|---------|
| • Photocopier Lease, Maintenance, and Supplies | \$1,360 |
| • Telephone Service                            | \$984   |
| • Annual Internet Access                       | \$1,000 |

- Postage Meter/Scales Lease \$216
- Postage Deposits (Indirectly Charged Metered Mail Only) \$77
- Envelopes, Folders, Binders, etc. \$107
- Personnel Recruitment Advertisements (Printed & Electronic) \$397

The allocation of indirect costs from this pool to various active Commission contracts will be based upon five rationales; 1) the number of photocopies recorded by the agency and summarized in a Photocopier Log in support of individual contracts during a given month; 2) the number of actively-used telephone and computer units assigned to staff members working on specific contracts with telephone and internet service and maintenance expenses; 3) the amount of postage recorded via a Postage Log in support of various contracts; 4) the costs associated with the purchase and use of imprinted envelopes, pre-printed products, three-ring binders, and heavier cover stock to permit in-house imprinting of report covers, imprinted items for use during the annual commission meeting; and 5) costs associated with the agency's placement of electronic or other personnel recruitment ads. All contracts under the administrative purview of the Commission shall be expected to pay their appropriate share of the indirect expenses associated with this Communications Cost Pool.

| <b>FY-2027 Telecommunication Use by Contract</b> |                      |                 |               |                 |
|--------------------------------------------------|----------------------|-----------------|---------------|-----------------|
| Staff Position                                   | Contract             | Proportion Used | Direct Charge | Indirect Charge |
| Executive Dir.                                   | Dist. Plan. Grant    | .20             | 20.0%         |                 |
|                                                  | Loan Processing      | .19             | 19.0%         |                 |
|                                                  | Grant Writ.          | .229            | 22.9%         |                 |
|                                                  | Grant Mgmt.          | .163            | 16.3%         |                 |
|                                                  | IDOT HSTP            | .10             | 1.0%          |                 |
|                                                  | Administration       | .208            | 0.0%          | 20.8%           |
| EDA Planner/Loan Portfolio Mgr.                  | Grant Writing        | .398            | 39.8%         |                 |
|                                                  | Grant Mgmt.          | .334            | 33.4%         |                 |
|                                                  | Loan Processing      | .268            | 26.8%         |                 |
| EDA Planner                                      | Dist. Plan. Grant    | 1.0             | 100%          |                 |
| HSTP Coord.                                      | IDOT HSTP            | 1.0             | 100%          |                 |
| Assist. HSTP Coord.                              | IDOT HSTP            | 1.0             | 100%          |                 |
| Office Mgr./Book.                                | Administration       | 1.0             | 0.0%          | 100%            |
| <b>Subtotal Direct:</b>                          | <b>4.8 Employees</b> |                 |               |                 |
| <b>Subtotal Indirect:</b>                        | <b>1.2 Employees</b> |                 |               |                 |
| <b>Total:</b>                                    | <b>6.0 Employees</b> |                 |               |                 |

## **Commission's FY-2027 Cost Allocation Policies**

The purpose of this section of the Commission's indirect cost allocation plan is to provide the agency's 31-member Board of Commissioners, the staff's administrative personnel, the Commission's independent certified public auditing firm which provides local, regional, state, and federal funding agencies with a written explanation of the specific policies utilized by the regional organization in determining which costs shall be allocated on a direct basis, indirect basis, or both. Furthermore, such policies provide a written record of the most current instructions for allocating FY-2027 Commission costs in the event of a key turnover in the Commission's administrative staff, policy body leadership, auditing firm, or various funding sources.

### **Budget Defined**

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

### **Personnel (Salary and Wage)**

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

### **Fringe Benefits**

To the extent feasible, the prorated amount of fringe benefits directly or indirectly charged to any of the Commission's active contracts shall be consistent with the amount of direct or indirect salaries for each employee assigned to work on them. Accordingly, fringe benefit costs associated with all full-time and, if applicable, part-time, Commission employees (100% of the Office Manager/ Bookkeeper fringe benefits, and 79.2% of the Executive Director's fringe benefits) shall be charged on a direct basis to the benefiting contract(s) throughout the Commission's FY-2027 budget cycle.

### **Contractual Services**

Any expenditures incurred by the Commission for the provision of technical assistance and/or a year-end agency-wide audit report by a certified public accounting firm shall be allocated on an indirect basis. The audit report is sufficiently broad in scope to cover all the financial transactions of the regional organization

under each of its active FY-2027 contracts. However, should any special audit work be required for a specific Commission contract or agreement, such CPA cost would be charged directly to the contract in question.

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

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

#### **Travel and Meetings**

**Staff Automobile Costs** - The total mileage directly attributed to each of the Commission's various contracts will be compared to the total staff automobile mileage accumulated on the staff vehicle at the end of each month and expressed as a percent of the total mileage driven by each of the vehicles during the month. To the extent possible, automobile expenses shall be charged directly to specific contracts. Utilizing such percentages, all non-depreciable staff automobile-related costs included in the Staff Auto Cost Pool shall be allocated among the various contracts on an indirect basis (e.g., periodic cleaning, fuel purchases, oil changes, tire rotation, and replacement, automobile insurance, and any unforeseen repairs, etc.).

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

The Board of Commissioners has authorized mileage reimbursement based upon the U.S. General Service Administration federal rate. The reimbursement rate will serve as the starting rate for the Commission's FY-2027 budget but will be adjusted if the federally published rate for POV reimbursement is changed during the fiscal period. Reasonable documentation of travel expenditures by the Commission's staff shall

be provided to the Office Manager/Bookkeeper monthly using a Staff Travel Expense Report provided by the Commission. It will then be presented to the Executive Director for review and final approval before payment is rendered to the staff members by the Office Manager/Bookkeeper.

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

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

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

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

Finally, to the extent feasible, expenditures associated with a staff member's attendance at an association meeting, conference, or workshop shall be directly charged to the benefiting contract(s). Only in instances where the staff member's attendance of the conference or workshop is intended to benefit the organization as a whole through improved public relations, marketing, fiscal management or personnel

administration techniques, etc. shall such expenditures be allocated on an indirect basis to all active contracts under the Commission's control at the time in question.

#### Equipment Maintenance

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

#### **Equipment & Software Purchases**

To avoid confusion over future ownership, all equipment purchased by the Commission shall, to the extent possible, be acquired with the Local Cash Fund, which has accumulated a fund balance through the end-of-year transfers from the Equipment Depreciation Account. In accordance with generally accepted accounting principles and state and federal acquisition regulations governing the procurement and utilization of the Commission's contractual resources, each contract which benefits from the Commission's ownership of such office equipment will be indirectly allocated an equitable share of the annual depreciation of equipment. Any anticipated FY-2027 purchases or upgrading of computer hardware and related software shall also be directly charged to the Commission's Local Cash Fund and then recaptured over a multi-year period via depreciation.

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

#### **Allocated Depreciation**

Reasonable depreciation of the Commission's office building, and its existing office furniture and equipment, shall be allocated first as a part of the "Office Space Cost Pool." Any depreciation not recovered through this method will be allocated on an indirect basis utilizing the Commission's direct personnel costs as the basis (see the FY-2027 "Book Asset Detail Schedule" near the conclusion of this document).

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

### **Photocopying**

Except as provided for by the inclusion of a specific line-item entry in the Commission's annual Agency-wide Operating Budget, the majority of the costs associated with the lease, maintenance, and utilization of the agency's photocopier, as well as acquisition of toner and paper supplies, shall be allocated among the agency's various contracts on an indirect basis as part of the FY-2027 Communications Cost Pool. Specifically, the Commission shall rely upon the five-digit contract coding capabilities of its leased Sharp Digital Imager color photocopier to record the number of all photocopies produced and the number of copies attributable to each active contract under the Commission's administrative jurisdiction at the time. The total number of copies made in each month in support of a particular contract will be compared to the total number of copies made by the regional organization during the month (excluding indirect and personal copies) and then expressed as a percent of the subtotal. Personal copies made by staff members will be directly reimbursed to the Commission's Local Cash Fund at a per-copy rate which is representative of the most current actual cost incurred by the Commission in producing copies.

Based upon the above-referenced percentage of the subtotal, each contract will equitably share the base lease cost, maintenance costs, and supply-related costs associated with the aforesaid leased photocopier. Photocopying expenditures are considered a part of the broader "FY-2027 Communications Cost Pool" and as such will not be indirectly allocated based on direct personnel costs.

### **Office Space Costs and Utilities**

**Ownership & Maintenance** - All costs directly associated with the Commission's ownership, maintenance, improvements to, and ongoing use of its office complex at 120 South Delmar Avenue, Salem, Illinois 62881-2000 are part of the "FY-2027 Office Space Cost Pool." Such office space-related costs shall be allocated directly to the agency and then recovered through depreciation based upon a Book Future Use depreciation schedule prepared by an independent certified public accounting firm.

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

In general, real estate improvement will not be allocated on the basis of direct personnel costs but rather, directly charged to the depreciation line-item category (see the depreciation schedule) and then shared indirectly among the benefiting contracts based upon the actual square footage of office space occupied by each Commission employee working under various contracts as part of the "FY-2027 Office Space Cost Pool." All common or shared spaces (i.e., the reception area, hallways, restrooms, the conference room, storage room, and copying room, etc.) will be excluded before making such square footage calculations.

**Office Utilities/Services** - Expenditures for public utilities (i.e., electrical services, natural gas service, water, sewer and garbage collection service, office cleaning, lawn mowing, and pest control services, etc.) which support the utilization of the Commission's office complex by all contracts are part of the "FY-2027 Office Space Cost Pool." FY-2027 allocations for essential utilities and services will attempt to reflect recent

utility and other rate increases. As in the past, utility-related expenditures shall be allocated on an indirect basis and utilize the square footage calculations.

**Telephone Service** – Telephone expenditures will be directly allocated to the benefiting contract based upon the basic monthly telephone service charge and other related telephone fees. Telephone-related expenditures, along with those associated with the Commission's fax machine and supplies, are considered a portion of the broader FY-2027 Communications Cost Pool.

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

#### **Office Supplies**

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

#### **Postal Services**

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

In general, postage deposits are part of the broader "FY-2027 Communications Cost Pool" and, as such, will not be allocated based on direct personnel costs. Instead, the Commission shall continue to maintain a monthly Postage Meter Log of postage utilized in support of various Commission contracts. In some instances, postage-related expenditures may be universally beneficial and will be logged as indirect (e.g., the mailing of monthly business meeting materials, or selected committee meeting materials for the Operations and Budget Committee). Such expenditures shall be allocated on an indirect basis among the Commission's various contracts utilizing the directly allocated postage costs for that month.

Similarly, the Commission's annual costs associated with leasing and maintaining its postage machine and scales shall be allocated on the same indirect cost basis. It is possible that a postal rate increase could occur during the Commission's FY-2027 budget cycle.

### **Subscriptions and Dues**

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

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

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

### **Printing and Graphics**

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

### **Advertising, Promotion & Recruitment**

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

### **Insurance and Bonding**

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

### **Miscellaneous Costs**

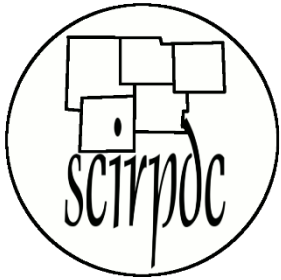
The annual cost incurred by the Commission for a corporate credit card (a VISA card through the US Bank) shall most commonly be charged on an indirect basis. This is not to say that the actual monthly expenses charged on the VISA card will be indirectly allocated. In all cases, charges billed to the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

### **Summary**

The following component of this document contains a copy of the Commission's FY-2027 Agency-wide Operating Budget as presented for approval by the Board of Commissioners during its September monthly business meeting. Note that, in addition to providing information regarding the total amount budgeted for various line-item expenditure categories, the Commission's operating budget also provides an estimate of the portions that are to be allocated on a direct versus an indirect basis.

Preliminary budget information is utilized by the regional organization's administrative staff to establish a provisional indirect cost rate at the onset of the new fiscal year. For FY-2027, the provisional indirect cost rate established by the Commission's staff is 48.07% of direct personnel costs. As a part of the Commission's FY-2027 annual agency-wide audit process, the organization's independent certified public account firm will document the actual level of indirect costs charged for the fiscal year along with the final indirect cost rate for the Commission. A discussion of such information will be contained in the schedules and the footnotes to the financial statements comprising the annual agency-wide audit report. The full audit report will be provided by the Commission's Executive Director to all appropriate state and federal funding sources for their review and comment. Since the Commission's fiscal year concludes on September 30th of each calendar year, the actual preparation of an agency-wide audit report does not commence until early November of the same year. The completed audit report is handed out to each board member as soon as it is completed and provided to SCIRPDC staff and presented to the Board of Commissioners at a subsequent regular business meeting.

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



# FY-2027 Agency-wide Operating Budget

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## Budget Pages & Certifications

October 1, 2026 – September 30, 2027

| FY-2026 Operating Revenue with FY-2027 Projections |                   |                       |                       |                      |                      |                   |                                             |
|----------------------------------------------------|-------------------|-----------------------|-----------------------|----------------------|----------------------|-------------------|---------------------------------------------|
| Sources of Operating Revenues                      | Budgeted FY-26    | Revenues to July 31st | Ungenerated Remainder | Year-End Projections | Projection v. Budget | FY-2027 Proposed  | Comments & Observations                     |
| <b>Ongoing State &amp; Federal Contracts</b>       | <b>\$ 230,000</b> | <b>\$ 167,776</b>     | <b>\$ (62,224)</b>    | <b>\$ 206,907</b>    | <b>90.0%</b>         | <b>\$ 220,000</b> |                                             |
| EDA District Planning Grant                        | \$ 70,000         | \$ 35,000             | \$ (35,000)           | \$ 35,000            | 50.0%                | \$ 70,000         | 2026-2028 EDA 301(b) Contract - Awarded     |
| IDOT HSTP Intergovernmental Agreement              | \$ 160,000        | \$ 132,776            | \$ (27,224)           | \$ 171,907           | 107.4%               | \$ 150,000        | 2025-2027 HSTP Contract Renewed             |
| <b>Ongoing Local Service Agreements</b>            | <b>\$ 79,000</b>  | <b>\$ 67,375</b>      | <b>\$ (11,625)</b>    | <b>\$ 79,375</b>     | <b>100.5%</b>        | <b>\$ 95,250</b>  |                                             |
| Altamont Water CDBG - FY-22                        | \$ 25,000         | \$ 21,000             | \$ (4,000)            | \$ 25,000            | 100.0%               | -                 | CDBG Closed                                 |
| Brownstown IHDA SCP - FY-23                        | \$ 1,000          | \$ -                  | \$ (1,000)            | \$ -                 | 0.0%                 | \$ 1,000          | IHDA SCP Grant Admin                        |
| Effingham Co. CDBG Disaster Response - FY-26       | \$ -              | \$ -                  | \$ -                  | \$ -                 | -                    | \$ 5,000          | CDBG Grant - DR                             |
| Fayette Water Co. Phase 14-CDBG - FY-22            | \$ 10,000         | \$ -                  | \$ (10,000)           | \$ -                 | 0.0%                 | \$ 15,000         | CDBG Grant - PI                             |
| Flora IHDA SCP - FY-23                             | \$ 1,000          | \$ 4,625              | \$ 3,625              | \$ 4,625             | 462.5%               | \$ 1,000          | IHDA SCP Grant Admin                        |
| Junction City Water CDBG - FY-22                   | \$ 15,000         | \$ 21,000             | \$ 6,000              | \$ 21,000            | 140.0%               | \$ -              | CDBG Closed                                 |
| St. Elmo CDBG PI - FY-25                           | \$ -              | \$ -                  | \$ -                  | \$ -                 | -                    | \$ 10,000         | CDBG Grant - PI                             |
| Sumner Water CDBG - FY-21                          | \$ 7,000          | \$ 7,000              | \$ -                  | \$ 7,000             | 100.0%               | -                 | CDBG Closed                                 |
| Vandalia/Odyssey CDBG Econ. Dev. - FY-26           | \$ -              | \$ -                  | \$ -                  | \$ -                 | -                    | \$ 20,000         | CDBG Grant - Econ. Dev.                     |
| Vandalia Project Site Readiness DCEO - Phase 1     | \$ 10,000         | \$ 5,000              | \$ (5,000)            | \$ 5,000             | 50.0%                | \$ 15,000         | DCEO Grant                                  |
| Vandalia Project Site Readiness DCEO - Phase 2     | \$ -              | \$ -                  | \$ -                  | \$ -                 | -                    | \$ 10,000         | DCEO Grant                                  |
| Vandalia Water CDBG - FY-22                        | \$ 10,000         | \$ 8,750              | \$ (1,250)            | \$ 16,750            | 167.5%               | \$ 18,250         | CDBG Grant - PI                             |
| <b>Grant Writing Contracts</b>                     | <b>\$ 16,500</b>  | <b>\$ 22,750</b>      | <b>\$ 11,250</b>      | <b>\$ 41,500</b>     | <b>251.5%</b>        | <b>\$ 15,000</b>  |                                             |
| Central City IDNR OSLAD - FY-26                    | \$ 2,500          | \$ -                  | \$ 2,500              | \$ -                 | 0.0%                 | \$ -              | IDNR OSLAD Grant - Not Submitted By SCIRPDC |
| Central City IHDA SCP                              | \$ -              | \$ 1,750              | \$ 1,750              | \$ 1,750             | -                    | \$ -              | IHDA SCP Grant - Submitted                  |
| Central City Trees Forever - FY-26                 | \$ -              | \$ 500                | \$ 500                | \$ 500               | -                    | \$ -              | Trees Forever Grant - Submitted             |
| Clay City IDNR OSLAD - FY-26                       | \$ 2,500          | \$ 2,500              | \$ -                  | \$ 2,500             | 100.0%               | \$ -              | IDNR OSLAD Grant                            |
| Clay City IDOT SRTS - FY-26                        | \$ -              | \$ 2,500              | \$ 2,500              | \$ 2,500             | -                    | \$ -              | IDOT SRTS Grant - Submitted                 |
| Clay City IHDA SCP - FY-26                         | \$ -              | \$ -                  | \$ -                  | \$ 1,750             | -                    | \$ -              | IHDA SCP Grant - Submitted                  |
| Flora IDNR OSLAD - FY-26                           | \$ 2,500          | \$ 2,500              | \$ -                  | \$ 2,500             | 100.0%               | \$ -              | IDNR OSLAD Grant                            |
| Flora IHDA SCP - FY-26                             | \$ -              | \$ -                  | \$ -                  | \$ 1,750             | -                    | \$ -              | IHDA SCP Grant - Submitted                  |
| Newton IDNR OSLAD - FY-26                          | \$ 2,500          | \$ 2,500              | \$ -                  | \$ 2,500             | 100.0%               | \$ -              | IDNR OSLAD Grant                            |
| Newton IDOT SRTS - FY-26                           | \$ 2,500          | \$ -                  | \$ (2,500)            | \$ -                 | 0.0%                 | \$ -              | IDOT SRTS Grant - Submitted at no cost      |
| Newton ETCG GW FY-26                               | \$ -              | \$ 2,500              | \$ 2,500              | \$ 2,500             | -                    | \$ -              | ETCG Grant - Submitted                      |
| Newton IHDA SCP - FY-26                            | \$ -              | \$ -                  | \$ -                  | \$ 1,750             | -                    | \$ -              | IHDA SCP Grant - Submitted                  |
| Newton CDBG PI - FY-26                             | \$ -              | \$ -                  | \$ -                  | \$ 2,750             | -                    | \$ -              | DCEO CDBG Grant - Submitted                 |
| Miscellaneous GW Applications                      | \$ -              | \$ -                  | \$ -                  | \$ -                 | -                    | \$ 15,000         | Misc. Grant Writing Projects                |
| Ramsey IHDA SCP - FY-26                            | \$ -              | \$ 1,750              | \$ 1,750              | \$ 1,750             | -                    | \$ -              | IHDA SCP Grant - Submitted                  |
| Salem Trees Forever - FY-26                        | \$ -              | \$ 500                | \$ 500                | \$ 500               | -                    | \$ -              | Trees Forever Grant - Submitted             |
| Salem IHDA SCP FY-26                               | \$ -              | \$ 1,750              | \$ 1,750              | \$ 1,750             | 0.0%                 | \$ -              | IHDA SCP Grant - Submitted                  |
| Vandalia IDNR OSLAD - FY-26                        | \$ 1,500          | \$ -                  | \$ (1,500)            | \$ -                 | 0.0%                 | \$ -              | IDNR OSLAD Grant - Not Submitted            |
| Vandalia Site Readiness DCEO - Phase 2             | \$ -              | \$ 2,500              | \$ 2,500              | \$ 2,500             | -                    | \$ -              | DCEO Grant - Submitted                      |
| Vandalia Park District OSLAD GW - FY-26            | \$ -              | \$ 1,500              | \$ 1,500              | \$ 1,500             | -                    | \$ -              | IDNR OSLAD Grant - Submitted                |
| Vandalia CDBG PI - FY-26                           | \$ -              | \$ -                  | \$ -                  | \$ 2,750             | -                    | \$ -              | DCEO CDBG Grant - Submitted                 |
| Vandalia/Odyssey CDBG Econ. Dev. - FY-26           | \$ -              | \$ -                  | \$ -                  | \$ 2,750             | -                    | \$ -              | DCEO CDBG Grant - Submitted                 |
| Vernon CDBG PI - FY-26                             | \$ -              | \$ -                  | \$ -                  | \$ 2,500             | -                    | \$ -              | DCEO CDBG Grant - Submitted                 |
| Willow Hill CDBG PI - FY-26                        | \$ -              | \$ -                  | \$ -                  | \$ 2,750             | -                    | \$ -              | DCEO CDBG Grant - Submitted                 |
| Xenia IDNR OSLAD - FY-26                           | \$ 2,500          | \$ -                  | \$ (2,500)            | \$ -                 | 0.0%                 | \$ -              | IDNR OSLAD Grant - Not Submitted            |

| Sources of Operating Revenues                        | Budgeted FY-26        | Revenues to July 31st        | Ungenerated Remainder        | Year-End Projections        | Projection v. Budget        | FY-2027 Proposed        | Comments & Observations                         |
|------------------------------------------------------|-----------------------|------------------------------|------------------------------|-----------------------------|-----------------------------|-------------------------|-------------------------------------------------|
| <b>Ongoing Hourly Service Contracts</b>              | <b>\$ 2,000</b>       | <b>\$ 8,808</b>              | <b>\$ 6,808</b>              | <b>\$ 7,688</b>             | <b>384.4%</b>               | <b>\$ 1,500</b>         |                                                 |
| Altamont TIF Technical Assistance                    | \$ 500                | \$ 3,150                     | \$ 2,650                     | \$ 3,150                    | 630.0%                      | \$ 500                  | TIF Admin - Hourly Contract                     |
| Centralia TIF Extension                              | \$ 1,000              | \$ 920                       | \$ (80)                      | \$ 920                      | 92.0%                       | \$ -                    | Agreement Complete                              |
| Central City IDNR OSLAD GM                           | \$ -                  | \$ 1,120                     | \$ 1,120                     | \$ -                        | -                           | \$ -                    | OSLAD Admin - Hourly Contract                   |
| Farina TIF Technical Assistance                      | \$ 500                | \$ 675                       | \$ 175                       | \$ 675                      | 135.0%                      | \$ 500                  | TIF Admin - Hourly Contract                     |
| Flora IDNR OSLAD GM # 1                              | \$ -                  | \$ 1,025                     | \$ 1,025                     | \$ 1,025                    | -                           | \$ 500                  | OSLAD Admin - Hourly Contract                   |
| Jasper County ETCG GM                                | \$ -                  | \$ 250                       | \$ 250                       | \$ 250                      | -                           | \$ -                    | ETCG Admin - Hourly Contract                    |
| Newton ETCG GM                                       | \$ -                  | \$ 363                       | \$ 363                       | \$ 363                      | -                           | \$ -                    | ETCG Admin - Hourly Contract                    |
| Willow Hill IDNR OSLAD GM                            | \$ -                  | \$ 1,306                     | \$ 1,306                     | \$ 1,306                    | -                           | \$ -                    | OSLAD Admin - Hourly Contract                   |
| <b>Planning Contracts</b>                            | <b>\$ 10,000</b>      | <b>\$ 4,000</b>              | <b>\$ (10,000)</b>           | <b>\$ 4,000</b>             | <b>40.0%</b>                | <b>\$ 52,000</b>        |                                                 |
| Centralia BDD                                        | \$ -                  | \$ -                         | \$ -                         | \$ -                        | -                           | \$ 15,000               | Centralia Business District Development         |
| GIS Mapping Projects                                 | \$ -                  | \$ 4,000                     | \$ -                         | \$ 4,000                    | -                           | \$ -                    | Misc. GIS Mapping Projects                      |
| IDOT SRTS Travel Plan                                | \$ -                  | \$ -                         | \$ -                         | \$ -                        | -                           | \$ 15,000               | IDOT SRTS Planning Grant                        |
| Marion Co. Hazard Mitigation Plan                    | \$ 10,000             | \$ -                         | \$ (10,000)                  | \$ -                        | -                           | \$ 20,000               | Marion County HMP Plan Development              |
| Vandalia BRE Survey                                  | \$ -                  | \$ -                         | \$ -                         | \$ -                        | -                           | \$ 2,000                | Vandalia BRE Labor Survey/Study                 |
| <b>Internally Generated Resources</b>                | <b>\$ 553,799</b>     | <b>\$ 1,258,538</b>          | <b>\$ 533,399</b>            | <b>\$ 1,286,949</b>         | <b>232.4%</b>               | <b>\$ 533,634</b>       |                                                 |
| Projected Year-End Fund Balance                      | \$ 250,000            | \$ 380,723                   | \$ 130,723                   | \$ 385,000                  | 154.0%                      | \$ 250,000              | General Fund - Not including ERC Credit         |
| Projected Per-Capita Contributions                   | \$ 35,989             | \$ 35,989                    | \$ -                         | \$ 35,989                   | 100.0%                      | \$ 37,784               | Reflects 2020 Census @ \$0.3200                 |
| Section 504 Debt Service Payment                     | \$ -                  | \$ 4,402                     | \$ 4,402                     | \$ 4,402                    | -                           | \$ -                    | SBA - We are no longer an SBA CDC               |
| Title IX Loan Packaging/Closing Fees                 | \$ 1,000              | \$ -                         | \$ (1,000)                   | \$ -                        | 0.0%                        | \$ 1,000                | Assumes One Title IX Loan in FY 2027            |
| Title IX Loan (Principal on Debt Service)            | \$ 27,500             | \$ 255,177                   | \$ 227,677                   | \$ 259,760                  | 944.6%                      | \$ 22,000               | Existing Loans Only & Early Payoff in FY-26     |
| Title IX Loan (Interest & Debt Service)              | \$ 10,800             | \$ 8,058                     | \$ (2,742)                   | \$ 10,800                   | 100.0%                      | \$ 12,000               | Existing Loans Only                             |
| Title IX Bank Acct. Interest Earnings                | \$ 350                | \$ 752                       | \$ 402                       | \$ 825                      | 236%                        | \$ 750                  | TIX Int. Checking, Savings; Sequester Acc.      |
| Title IX Administration                              | \$ 12,000             | \$ 11,288                    | \$ (712)                     | \$ 12,000                   | 100.0%                      | \$ 10,000               | FY-26 TIX Interest Earnings & Debt Service      |
| RBI/CDI Loan Packaging                               | \$ 1,000              | \$ -                         | \$ (1,000)                   | \$ 1,000                    | 100.0%                      | \$ 2,000                | Assumes Two New RBI/CDI Loan in FY 2027         |
| RBI/CDI Loan (Principal on Debt Service)             | \$ 138,000            | \$ 311,760                   | \$ 173,760                   | \$ 320,000                  | 231.9%                      | \$ 125,000              | Existing Loans Only & Early Payoff in FY-26     |
| RBI/CDI Loan (Interest & Debt Service)               | \$ 30,000             | \$ 26,564                    | \$ (3,436)                   | \$ 30,000                   | 100.0%                      | \$ 27,000               | Existing Loans Only                             |
| RBI/CDI Interest (Earned on CD Investments)          | \$ 10,000             | \$ 15,665                    | \$ 5,665                     | \$ 16,000                   | 160.0%                      | \$ 12,000               |                                                 |
| RBI/CDI Interest Earned on Checking Acct.            | \$ 400                | \$ 1,259                     | \$ 859                       | \$ 1,300                    | 325.0%                      | \$ 500                  | 2% RBI/CDI Interest Revenue CD Reinvested       |
| RBI/CDI Administrative Fee                           | \$ 20,000             | \$ 19,658                    | \$ (342)                     | \$ 19,658                   | 98.3%                       | \$ 17,000               | Total RBI/CDI Balance X 2% over 4 quarters      |
| Interest Earned on General Operating Fund            | \$ 800                | \$ 959                       | \$ 159                       | \$ 1,050                    | 131.3%                      | \$ 900                  |                                                 |
| Miscellaneous                                        | \$ 1,000              | \$ 445                       | \$ (555)                     | \$ 445                      | 44.5%                       | \$ 500                  | Bonnie Café Reimbursement                       |
| US Treasury - Employee Retention Credit              | -                     | \$ 171,340                   | -                            | \$ 172,400                  | -                           | \$ -                    | One Time ERTC Credit                            |
| Lease Income from Salem Chiropractic                 | \$ 9,900              | \$ 9,900                     | \$ -                         | \$ 10,800                   | 109.1%                      | \$ 9,900                | 11 Months at Lease Agreement                    |
| Lease Income from Brad Decker, CPA                   | \$ 5,060              | \$ 4,600                     | \$ (460)                     | \$ 5,520                    | 109.1%                      | \$ 5,300                | 11 Months at Lease Agreement                    |
| <b>Category</b>                                      | <b>Budgeted FY-26</b> | <b>Revenues to July 31st</b> | <b>Ungenerated Remainder</b> | <b>Year-End Projections</b> | <b>Projection v. Budget</b> | <b>FY-2027 Proposed</b> | <b>Comments &amp; Observations</b>              |
| Personnel & Non-Personnel Revenue                    | \$ 337,500            | \$ 270,709                   | \$ (66,791)                  | \$ 339,470                  | 100.6%                      | \$ 383,750              | Does not include Internally Generated Revenue   |
| Internally Generated Revenue for Personnel & Fringes | \$ 334,749            | \$ 467,963                   | \$ 133,214                   | \$ 474,864                  | 141.9%                      | \$ 331,384              | Green is revenue that can be used for personnel |
| Internally Generated Revenue Related to Loan Funds   | \$ 208,700            | \$ 602,818                   | \$ 394,118                   | \$ 622,860                  | 298.4%                      | \$ 189,500              |                                                 |
| <b>Agency Revenue Totals:</b>                        | <b>\$ 880,949</b>     | <b>\$ 1,341,490</b>          | <b>\$ 460,541</b>            | <b>\$ 1,437,194</b>         | <b>163.1%</b>               | <b>\$ 904,634</b>       |                                                 |
| Salaries, Fringes & Non-Personnel Only               | \$ 672,299            | \$ 738,672                   | \$ 66,373                    | \$ 814,334                  | 121.1%                      | \$ 715,134              | FY-27 Revenue                                   |
| Planned Expenses minus Loan (IRP) Related Expense    | \$ 545,002            | \$ 409,874                   | \$ (135,128)                 | \$ 490,474                  | 90.0%                       | \$ 564,882              | FY-27 Expenditures                              |
| <b>Expected Surplus Fiscal Year End</b>              | <b>\$ 127,297</b>     | <b>\$ 328,798</b>            | <b>-</b>                     | <b>\$ 323,860</b>           | <b>254.4%</b>               | <b>\$ 150,251</b>       | <b>FY-27 Revenue Minus FY-27 Expenditures</b>   |

| FY-2026 Expenditures with FY-2027 Projections      |                   |                           |                  |                      |                  |                   |                                                                      |  |
|----------------------------------------------------|-------------------|---------------------------|------------------|----------------------|------------------|-------------------|----------------------------------------------------------------------|--|
| Expenditure Categories                             | Budgeted FY-26    | Expenditures to July 31st | Amount Remaining | Anticipated Year-End | Budget V. Actual | FY-2027 Proposed  | Comments & Observations                                              |  |
| <b>Personnel</b>                                   | <b>\$ 328,920</b> | <b>\$ 274,703</b>         | <b>\$ 54,216</b> | <b>\$ 328,920</b>    | <b>100.0%</b>    | <b>\$ 354,299</b> |                                                                      |  |
| Executive Director (Eastin)                        | \$ 75,263         | \$ 62,886                 | \$ 12,377        | \$ 75,263            | 100.0%           | \$ 81,228         | Loan, GW, GM, EDA, Indirect                                          |  |
| Office Manager/Bookkeeper (Briscoe)                | \$ 62,500         | \$ 52,250                 | \$ 10,250        | \$ 62,500            | 100.0%           | \$ 64,960         | Indirect Cost                                                        |  |
| EDA Economic Development Planner (Patel)           | \$ 48,867         | \$ 40,337                 | \$ 8,530         | \$ 48,867            | 100.0%           | \$ 55,751         | EDA                                                                  |  |
| EDA Econ. Dev. Planner/Loan Port. Mgr. (Frederick) | \$ 51,856         | \$ 43,381                 | \$ 8,476         | \$ 51,856            | 100.0%           | \$ 58,891         | Loan, GW, GM                                                         |  |
| HSTP Coordinator (Anderson)                        | \$ 51,405         | \$ 41,362                 | \$ 10,043        | \$ 51,405            | 100.0%           | \$ 55,470         | IDOT HSTP &GW                                                        |  |
| Assistant HSTP Coordinator (Finn)                  | \$ 39,028         | \$ 34,488                 | \$ 4,540         | \$ 39,028            | 100.0%           | \$ 38,000         | IDOT HSTP                                                            |  |
| <b>Fringe Benefits</b>                             | <b>\$ 101,050</b> | <b>\$ 69,104</b>          | <b>\$ 31,946</b> | <b>\$ 83,069</b>     | <b>82.2%</b>     | <b>\$ 102,878</b> |                                                                      |  |
| Section 457 Plan (7.5% of Gross Salary)            | \$ 24,669         | \$ 20,644                 | \$ 4,025         | \$ 24,669            | 100.0%           | \$ 26,572         |                                                                      |  |
| Medical Insurance (\$900/Employee/Month)           | \$ 64,080         | \$ 43,844                 | \$ 20,236        | \$ 52,600            | 82.1%            | \$ 64,800         |                                                                      |  |
| Workers Compensation (.5/\$100 of Salary)          | \$ 1,849          | \$ 471                    | \$ 1,378         | \$ 700               | 37.9%            | \$ 1,991          |                                                                      |  |
| Unemployment Insurance (0.75%-1st \$14,250)        | \$ 2,138          | \$ 746                    | \$ 1,392         | \$ 1,000             | 46.8%            | \$ 1,200          |                                                                      |  |
| Soc. Sec. Payment (1.45% of Pay for Medicare)      | \$ 5,314          | \$ 3,398                  | \$ 1,916         | \$ 4,100             | 77.1%            | \$ 5,314          |                                                                      |  |
| Leave Time                                         | \$ 3,000          | \$ -                      | \$ 3,000         | \$ -                 | 0.0%             | \$ 3,000          | Not likley to Expend Any                                             |  |
| <b>Contractual Services</b>                        | <b>\$ 22,500</b>  | <b>\$ 5,061</b>           | <b>\$ 17,439</b> | <b>\$ 16,100</b>     | <b>71.6%</b>     | <b>\$ 21,000</b>  |                                                                      |  |
| Agency wide Audit (24)                             | \$ 15,000         | \$ -                      | \$ 15,000        | \$ 10,000            | 66.7%            | \$ -              | FY-24 Audit Completed                                                |  |
| Agency wide Audit (25)                             | \$ -              | \$ -                      | \$ -             | \$ -                 | -                | \$ 12,500         | FY-25 Audit Underway                                                 |  |
| Legal Fees (RBI, CDI & Title IX Loans )            | \$ 1,000          | \$ -                      | \$ 1,000         | \$ 500               | 50.0%            | \$ 2,000          |                                                                      |  |
| Office Contractual Services                        | \$ 5,500          | \$ 4,528                  | \$ 972           | \$ 5,000             | 90.9%            | \$ 5,500          |                                                                      |  |
| Other Consultant Services (Constant Contact, ESRI) | \$ 1,000          | \$ 533                    | \$ 467           | \$ 600               | 60.0%            | \$ 1,000          |                                                                      |  |
| <b>Travel &amp; Meetings</b>                       | <b>\$ 19,750</b>  | <b>\$ 7,265</b>           | <b>\$ 12,485</b> | <b>\$ 10,766</b>     | <b>54.5%</b>     | <b>\$ 17,500</b>  |                                                                      |  |
| Auto Fuel, Oil, Tires & Repairs (2020 Ford Fusion) | \$ 2,000          | \$ 808                    | \$ 1,192         | \$ 1,200             | 60.0%            | \$ 2,000          |                                                                      |  |
| General Staff Mileage, Lodging & Meals             | \$ 3,500          | \$ 342                    | \$ 3,158         | \$ 1,000             | 28.6%            | \$ 3,000          |                                                                      |  |
| HSTP Coordinator Mileage, Lodging & Meals          | \$ 3,000          | \$ 2,563                  | \$ 437           | \$ 3,000             | 100.0%           | \$ 3,000          | Meals/Room/Consumables                                               |  |
| Monthly Commission Meeting                         | \$ 4,000          | \$ 986                    | \$ 3,014         | \$ 2,500             | 62.5%            | \$ 3,000          | Meals for Board Members                                              |  |
| Annual Meeting Costs (Meals/Room Only)             | \$ 2,000          | \$ 1,208                  | \$ 792           | \$ 1,208             | 60.4%            | \$ 2,000          |                                                                      |  |
| Staff Christmas                                    | \$ 1,500          | \$ 600                    | \$ 900           | \$ 600               | 40.0%            | \$ 1,500          |                                                                      |  |
| Committee Meeting Costs                            | \$ 500            | \$ -                      | \$ 500           | \$ -                 | 0.0%             | \$ 500            |                                                                      |  |
| Conferences/Workshops                              | \$ 2,500          | \$ 500                    | \$ 2,000         | \$ 1,000             | 40.0%            | \$ 2,000          |                                                                      |  |
| Miscellaneous Board Meeting Expense                | \$ 750            | \$ 258                    | \$ 492           | \$ 258               | 34.4%            | \$ 500            | Primarily gift certs. Recognition of outgoing board members/officers |  |
| <b>Equipment Maintenance</b>                       | <b>\$ 4,000</b>   | <b>\$ 25</b>              | <b>\$ 3,975</b>  | <b>\$ 842</b>        | <b>21.0%</b>     | <b>\$ 3,000</b>   |                                                                      |  |
| Typewriter, Computers, Printers                    | \$ 4,000          | \$ 25                     | \$ 3,975         | \$ 842               | 21.0%            | \$ 3,000          |                                                                      |  |
| <b>Equipment Purchases</b>                         | <b>\$ 5,500</b>   | <b>\$ 5,683</b>           | <b>\$ (183)</b>  | <b>\$ 5,683</b>      | <b>103.3%</b>    | <b>\$ 5,500</b>   |                                                                      |  |
| Smaller Equipment Purchases                        | \$ 2,000          | \$ 44                     | \$ 1,956         | \$ 44                | 2.2%             | \$ 1,500          | Items under \$200 each                                               |  |
| Computers/Printers/GIS                             | \$ 1,500          | \$ 4,608                  | \$ (3,108)       | \$ 4,608             | 307.2%           | \$ 2,000          | Two Laptop Purchases utilizing EDA funding                           |  |
| PC Software                                        | \$ 2,000          | \$ 1,032                  | \$ 968           | \$ 1,032             | 51.6%            | \$ 2,000          |                                                                      |  |
| <b>Allocated Depreciation</b>                      | <b>\$ 5,566</b>   | <b>\$ 5,566</b>           | <b>\$ -</b>      | <b>\$ 5,566</b>      | <b>100.0%</b>    | <b>\$ 5,605</b>   |                                                                      |  |
| Real Estate Depreciation (Office Building)         | \$ 2,829          | \$ 2,829                  | \$ -             | \$ 2,829             | 100.0%           | \$ 2,678          | FY-27 Depreciation Schedule                                          |  |
| Office Equipment Depreciation                      | \$ 413            | \$ 413                    | \$ -             | \$ 413               | 100.0%           | \$ 125            | FY-27 Depreciation Schedule                                          |  |
| Automobile Depreciation                            | \$ 2,325          | \$ 2,325                  | \$ -             | \$ 2,325             | 100.0%           | \$ 2,803          | FY-27 Depreciation Schedule                                          |  |
| <b>Photocopying</b>                                | <b>\$ 4,500</b>   | <b>\$ 2,848</b>           | <b>\$ 1,652</b>  | <b>\$ 3,420</b>      | <b>76.0%</b>     | <b>\$ 4,000</b>   |                                                                      |  |
| Photocopier Lease and Maintenance/Supplies         | \$ 4,500          | \$ 2,848                  | \$ 1,652         | \$ 3,420             | 76.0%            | \$ 4,000          |                                                                      |  |

| Expenditure Categories                                       | Budgeted FY-26        | Expenditures to July 31st        | Amount Remaining        | Anticipated Year-End        | Budget V. Actual        | FY-2027 Proposed        | Comments & Observations                                               |
|--------------------------------------------------------------|-----------------------|----------------------------------|-------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------------------------------------------------|
| <b>Office Space &amp; Utilities</b>                          | <b>\$ 23,500</b>      | <b>\$ 11,281</b>                 | <b>\$ 12,219</b>        | <b>\$ 13,838</b>            | <b>58.9%</b>            | <b>\$ 23,500</b>        |                                                                       |
| Building Maintenance & Repairs                               | \$ 10,000             | \$ 1,244                         | \$ 8,756                | \$ 1,500                    | 15.0%                   | \$ 10,000               |                                                                       |
| Electrical Service                                           | \$ 4,500              | \$ 4,028                         | \$ 472                  | \$ 4,750                    | 105.6%                  | \$ 5,000                | Ameren Illinois                                                       |
| Water/Sewer/Gas/Garbage                                      | \$ 3,200              | \$ 2,413                         | \$ 787                  | \$ 3,000                    | 93.8%                   | \$ 3,200                | City of Salem                                                         |
| Landline Telephone Service                                   | \$ 3,500              | \$ 2,090                         | \$ 1,410                | \$ 2,500                    | 71.4%                   | \$ 3,000                | Wabash Communication                                                  |
| HSTP Telephone Line Charge                                   | \$ 1,000              | \$ 786                           | \$ 214                  | \$ 900                      | 90.0%                   | \$ 1,000                | Wabash Communication                                                  |
| Internet Charge                                              | \$ 1,000              | \$ 720                           | \$ 280                  | \$ 900                      | 90.0%                   | \$ 1,000                | Wabash Communication                                                  |
| HSTP Internet Charge                                         | \$ 300                | \$ 240                           | \$ 60                   | \$ 288                      | 96.0%                   | \$ 300                  | Wabash Communication                                                  |
| <b>Office Supplies</b>                                       | <b>\$ 3,500</b>       | <b>\$ 3,165</b>                  | <b>\$ 335</b>           | <b>\$ 3,800</b>             | <b>108.6%</b>           | <b>\$ 4,000</b>         |                                                                       |
| Consumable Supplies                                          | \$ 3,500              | \$ 3,165                         | \$ 335                  | \$ 3,800                    | 108.6%                  | \$ 4,000                |                                                                       |
| <b>Postal Service</b>                                        | <b>\$ 2,475</b>       | <b>\$ 1,914</b>                  | <b>\$ 562</b>           | <b>\$ 2,245</b>             | <b>90.7%</b>            | <b>\$ 2,500</b>         |                                                                       |
| Postage Meter & Scales Lease                                 | \$ 1,200              | \$ 867                           | \$ 333                  | \$ 1,100                    | 91.7%                   | \$ 1,200                |                                                                       |
| Postage Rate Protection Plan                                 | \$ 375                | \$ 395                           | \$ (20)                 | \$ 395                      | 105.3%                  | \$ 400                  |                                                                       |
| Postage Meter Deposits                                       | \$ 900                | \$ 651                           | \$ 249                  | \$ 750                      | 83.3%                   | \$ 900                  |                                                                       |
| <b>Agency Subscriptions &amp; Dues</b>                       | <b>\$ 4,250</b>       | <b>\$ 11,399</b>                 | <b>\$ (7,149)</b>       | <b>\$ 11,630</b>            | <b>273.6%</b>           | <b>\$ 4,600</b>         |                                                                       |
| Newspapers & Periodicals                                     | \$ -                  | \$ 55                            | \$ (55)                 | \$ 55                       | -                       | \$ 100                  |                                                                       |
| SCIRPDC Memberships                                          | \$ 3,000              | \$ 2,575                         | \$ 425                  | \$ 2,575                    | 85.8%                   | \$ 3,000                | ILARC, NADO, Etc.                                                     |
| Online Subscriptions                                         | \$ 1,250              | \$ 8,769                         | \$ (7,519)              | \$ 9,000                    | 720.0%                  | \$ 1,500                | ISP Hosting, Web Domain Fee, Constant Contact, etc. (EDA-Lightcast)   |
| <b>Printing &amp; Graphics</b>                               | <b>\$ 750</b>         | <b>\$ 69</b>                     | <b>\$ 681</b>           | <b>\$ 69</b>                | <b>9.2%</b>             | <b>\$ 500</b>           |                                                                       |
| General Envelopes, Folders, Business Cards etc.              | \$ 750                | \$ 69                            | \$ 681                  | \$ 69                       | 9.2%                    | \$ 500                  |                                                                       |
| <b>Advertising , Promotion, Recruitment</b>                  | <b>\$ 2,500</b>       | <b>\$ 1,070</b>                  | <b>\$ 1,430</b>         | <b>\$ 1,070</b>             | <b>42.8%</b>            | <b>\$ 2,500</b>         |                                                                       |
| Advertising & Promotion                                      | \$ 1,500              | \$ 1,070                         | \$ 430                  | \$ 1,070                    | 71.3%                   | \$ 1,500.00             | SCIRPDC Promotional Folders, Pens, Flash Drives, etc.                 |
| Personnel Recruitment                                        | \$ 1,000              | \$ -                             | \$ 1,000                | \$ -                        | 0.0%                    | \$ 1,000.00             | Staff Position Recruitment/Job Advertisement                          |
| <b>Insurance &amp; Bonding</b>                               | <b>\$ 11,550</b>      | <b>\$ 8,787</b>                  | <b>\$ 2,763</b>         | <b>\$ 9,109</b>             | <b>78.9%</b>            | <b>\$ 11,000</b>        |                                                                       |
| Liability & Fire Insurance - Office Building                 | \$ 5,000              | \$ 3,875                         | \$ 1,125                | \$ 3,875                    | 77.5%                   | \$ 5,000                | State Farm Insurance                                                  |
| Automobile Insurance - Staff Car (2020)                      | \$ 3,000              | \$ 1,678                         | \$ 1,322                | \$ 2,000                    | 66.7%                   | \$ 2,500                | State Farm Insurance                                                  |
| Employer's Non-Ownership Liability Insurance                 | \$ 100                | \$ 69                            | \$ 31                   | \$ 69                       | 69.5%                   | \$ 100                  | State Farm Insurance                                                  |
| Director's & Officers Liability Insurance                    | \$ 2,700              | \$ 2,519                         | \$ 181                  | \$ 2,519                    | 93.3%                   | \$ 2,700                | Weis Insurance Agency                                                 |
| Notary & Non-Profit Fees                                     | \$ 50                 | \$ 135                           | \$ (85)                 | \$ 135                      | 270.0%                  | \$ 100                  | Briscoe & Frederick (Renewal in 2026)                                 |
| Blanket Position Bond                                        | \$ 700                | \$ 511                           | \$ 189                  | \$ 511                      | 73.0%                   | \$ 600                  | State Farm Insurance                                                  |
| <b>Miscellaneous Costs</b>                                   | <b>\$ 2,500</b>       | <b>\$ 730</b>                    | <b>\$ 1,770</b>         | <b>\$ 730</b>               | <b>29.2%</b>            | <b>\$ 2,500</b>         |                                                                       |
| Memorials for Board & Staff Members                          | \$ 500                | \$ 100                           | \$ 400                  | \$ 100                      | 20.0%                   | \$ 500                  |                                                                       |
| Misc. Fraudulent Charges & Unknown Expenditures              | \$ 2,000              | \$ 630                           | \$ 1,370                | \$ 630                      | 31.5%                   | \$ 2,000                | Bonnie Café Double Charge - Christmas Gift Cards/Tenants              |
| <b>Loan Payments &amp; Related Expenses</b>                  | <b>\$ 358,115</b>     | <b>\$ 222,234</b>                | <b>\$ 135,881</b>       | <b>\$ 222,234</b>           |                         | <b>\$ 228,374</b>       |                                                                       |
| RBI/CDI RLF Preservation Obligation (Non-Cash)               | \$ 176,030            | \$ 176,030                       | \$ -                    | \$ 176,030                  | 100.0%                  | \$ 147,478              | USDA IRP Calculation                                                  |
| RBI/CDI Bad Debt Reserve (0.5% of Interest)                  | \$ 5,556              | \$ 5,556                         | \$ -                    | \$ 5,556                    | 100.0%                  | \$ 45,819               |                                                                       |
| Title IX RLF Preservation Obligation (Non-Cash)              | \$ 38,598             | \$ 38,598                        | \$ -                    | \$ 38,598                   | 100.0%                  | \$ 33,692               | EDA IRP Calculation                                                   |
| Title IX Bad Debt Reserve (0.5% of Interest)                 | \$ 2,050              | \$ 2,050                         | \$ -                    | \$ 2,050                    | 100.0%                  | \$ 1,385                |                                                                       |
| Annual IRP Loan Payments (2 Payments to USDA)                | \$ 135,881            | \$ -                             | \$ 135,881              | \$ -                        | 0.0%                    | \$ -                    | No IRP Payments Required                                              |
| <b>Category</b>                                              | <b>Budgeted FY-26</b> | <b>Expenditures to July 31st</b> | <b>Amount Remaining</b> | <b>Anticipated Year-End</b> | <b>Budget V. Actual</b> | <b>FY-2027 Proposed</b> |                                                                       |
| Total Salary & Fringe Benefits                               | \$ 429,885            | \$ 343,807                       | \$ (86,078)             | \$ 411,989                  | 95.8%                   | \$ 457,177              |                                                                       |
| Non-Personnel Costs                                          | \$ 115,116            | \$ 64,865                        | \$ (50,251)             | \$ 84,869                   | 73.7%                   | \$ 107,705              | IRP Expenditures are Expenses Paid Directly from IRP Funds or Closing |
| IRP Related Fees & Expenses                                  | \$ 358,115            | \$ 222,234                       | \$ (135,881)            | \$ 222,234                  | 62.1%                   | \$ 228,374              | Cost. Expenditures Entered Due to IRP Reporting Requirements          |
| <b>Agency Expenditure Totals:</b>                            | <b>\$ 903,116</b>     | <b>\$ 630,906</b>                | <b>\$ (272,210)</b>     | <b>\$ 719,092</b>           | <b>79.6%</b>            | <b>\$ 793,256</b>       |                                                                       |
| <b>Salary/Fringe &amp; Non-Personnel Only (Excludes IRP)</b> | <b>\$ 545,001</b>     | <b>\$ 408,672</b>                | <b>\$ 136,329</b>       | <b>\$ 496,858</b>           | <b>91%</b>              | <b>\$ 564,882</b>       |                                                                       |

## SCIRPDC FY-2026 Review & FY-2027 Summary

### FY-2026 Proposal

Proposed Revenue

\$672,299.00

Proposed Expenditures

*\$545,002.00*

Proposed Surplus

\$127,297.00

### FY-2026 Actual

Total Revenue

\$679,334.00

Total Expenditures

*\$496,858.00*

Surplus

\$182,477.00

### FY-2027 Proposal

Proposed Revenue

\$715,134.00

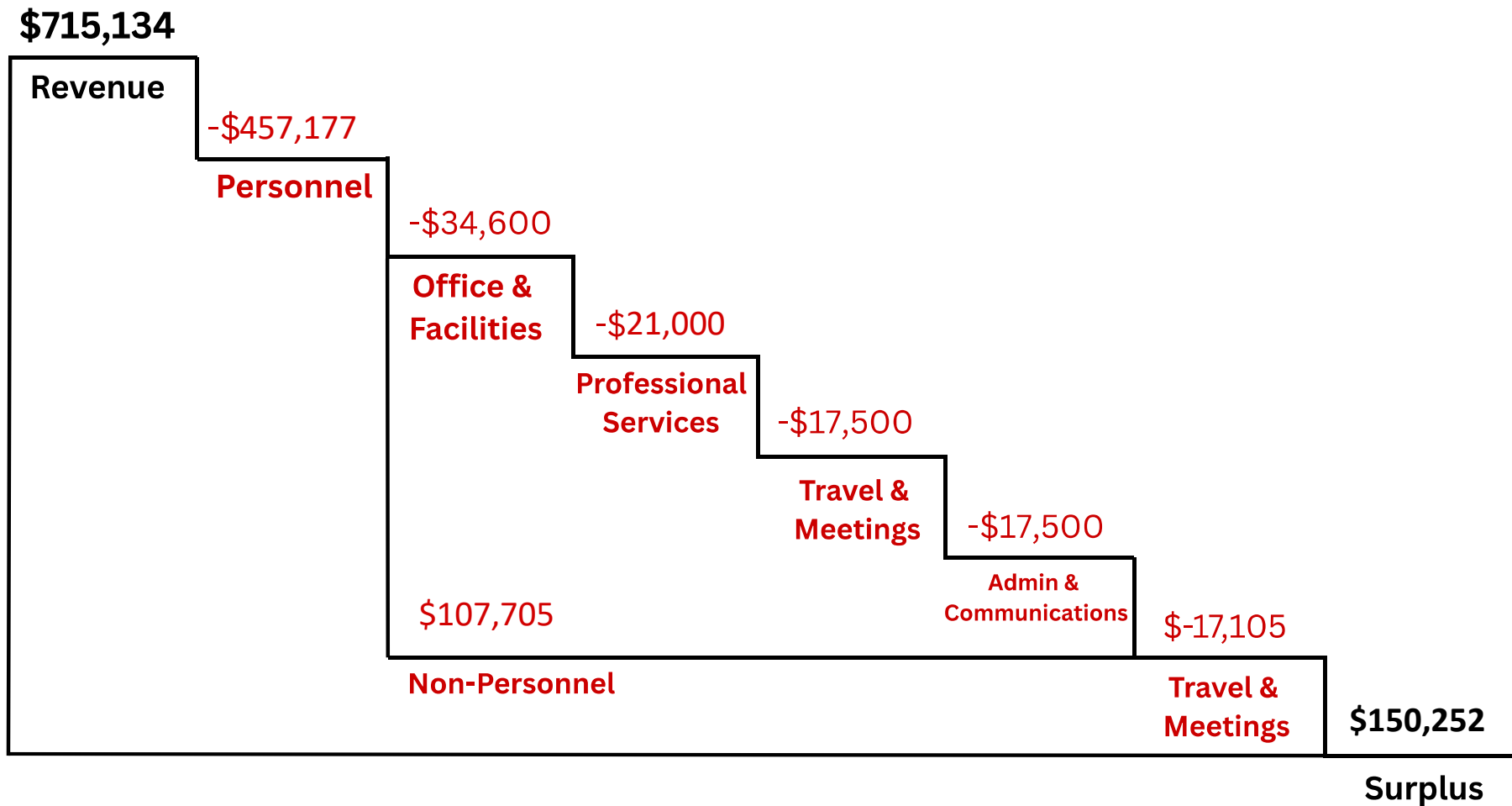
Proposed Expenditures

*\$564,882.00*

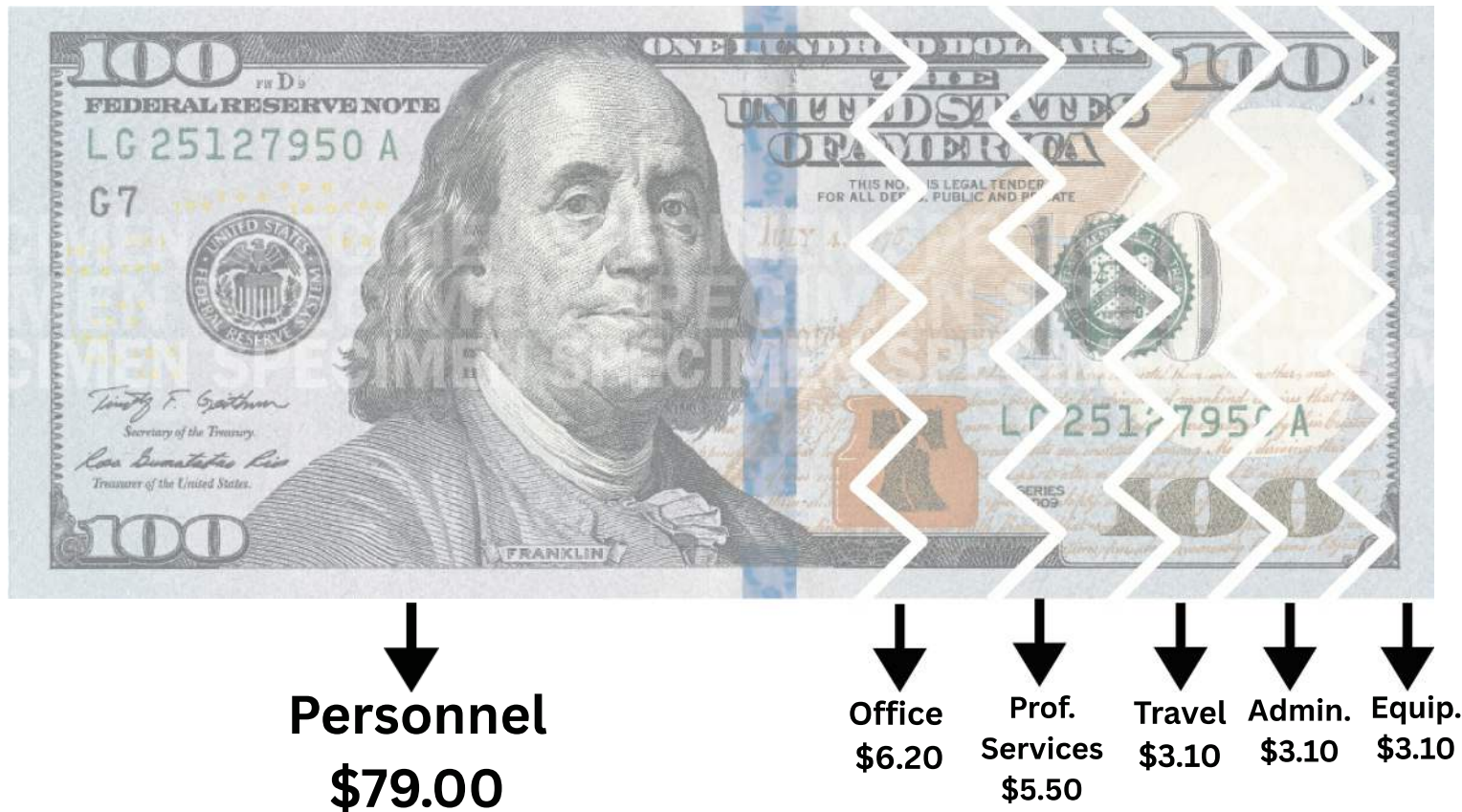
Proposed Surplus

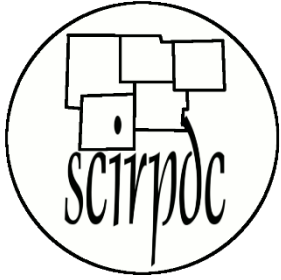
\$150,252.00

## Proposed FY-2027 SCIRPDC Budget Staircase



## Where does every \$100 of the SCIRPDC Budget Go?





# FY-2027 Agency-wide Indirect Cost Allocation Plan

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October 1, 2026 – September 30, 2027

| FY-2027 Direct Costs v. Indirect Costs             |                      |                    |                    |
|----------------------------------------------------|----------------------|--------------------|--------------------|
| FY-27 Expenditure Categories                       | FY-27 Indirect Costs | FY-27 Direct Costs | FY-27 Budget Total |
| <b>Personnel</b>                                   | <b>\$ 81,855</b>     | <b>\$ 272,444</b>  | <b>\$ 354,299</b>  |
| Executive Director                                 | \$ 16,895            | \$ 64,332          | \$ 81,228          |
| Office Manager/Bookkeeper                          | \$ 64,960            | \$ -               | \$ 64,960          |
| Economic Dev. Planner 301(b)/Loan Portfolio Mgr.   | \$ -                 | \$ 58,891          | \$ 58,891          |
| Economic Dev. Planner                              | \$ -                 | \$ 55,751          | \$ 55,751          |
| Regional HSTP Coordinator                          | \$ -                 | \$ 55,470          | \$ 55,470          |
| Assistant Regional HSTP Coordinator                | \$ -                 | \$ 38,000          | \$ 38,000          |
| <b>Fringe Benefits</b>                             | <b>\$ 21,115</b>     | <b>\$ 81,763</b>   | <b>\$ 102,878</b>  |
| Executive Director Fringe                          | \$ 3,904             | \$ 14,863          | \$ 18,767          |
| Office Manager/Bookkeeper Fringe                   | \$ 17,211            | \$ -               | \$ 17,211          |
| Directly Charge Fringes                            | \$ -                 | \$ 63,900          | \$ 63,900          |
| Leave Time                                         | \$ -                 | \$ 3,000           | \$ 3,000.00        |
| <b>Contractual Services</b>                        | <b>\$ 10,550</b>     | <b>\$ 10,451</b>   | <b>\$ 21,000</b>   |
| Agency wide Audit (2025)                           | \$ 7,948             | \$ 4,553           | \$ 12,500          |
| Legal Fees (RBI, CDI & Title IX Loans )            | \$ -                 | \$ 2,000           | \$ 2,000           |
| Office Contractual Services                        | \$ 2,400             | \$ 3,100           | \$ 5,500           |
| Other Consultant Services                          | \$ 202               | \$ 798             | \$ 1,000           |
| <b>Travel &amp; Meetings</b>                       | <b>\$ 8,160</b>      | <b>\$ 9,340</b>    | <b>\$ 17,500</b>   |
| Auto Fuel, Oil, Tires & Repairs (2020 Ford Fusion) | \$ 416               | \$ 1,584           | \$ 2,000           |
| General Staff Mileage, Lodging & Meals             | \$ 728               | \$ 2,272           | \$ 3,000           |
| HSTP Coordinator Mileage, Lodging & Meals          | \$ -                 | \$ 3,000           | \$ 3,000           |
| Monthly Commission Meeting                         | \$ 3,000             | \$ -               | \$ 3,000           |
| Annual Meeting Costs (Meals/Room Only)             | \$ 2,000             | \$ -               | \$ 2,000           |
| Staff Christmas                                    | \$ 600               | \$ 900             | \$ 1,500           |
| Committee Meeting Costs                            | \$ 500               | \$ -               | \$ 500             |
| Conferences/Workshops                              | \$ 416               | \$ 1,584           | \$ 2,000           |
| Miscellaneous Board Meeting Expense                | \$ 500               | \$ -               | \$ 500             |
| <b>Equipment Maintenance</b>                       | <b>\$ 605</b>        | <b>\$ 2,395</b>    | <b>\$ 3,000</b>    |
| Typewriter, Computers, Printers                    | \$ 605               | \$ 2,395           | \$ 3,000           |
| <b>Equipment Purchases</b>                         | <b>\$ 1,375</b>      | <b>\$ 4,125</b>    | <b>\$ 5,500</b>    |
| Smaller Equipment Purchases                        | \$ 375               | \$ 1,125           | \$ 1,500           |
| Computers/Printers/GIS                             | \$ 500               | \$ 1,500           | \$ 2,000           |
| PC Software                                        | \$ 500               | \$ 1,500           | \$ 2,000           |
| <b>Allocated Depreciation</b>                      | <b>\$ 1,583</b>      | <b>\$ 4,023</b>    | <b>\$ 5,605</b>    |
| Real Estate Depreciation (Office Building)         | \$ 981               | \$ 1,697           | \$ 2,678           |
| Office Equipment Depreciation                      | \$ 25                | \$ 100             | \$ 125             |
| Automobile Depreciation                            | \$ 577               | \$ 2,226           | \$ 2,803           |
| <b>Photocopying</b>                                | <b>\$ 908</b>        | <b>\$ 3,592</b>    | <b>\$ 4,000</b>    |
| Photocopier Lease and Maintenance/Supplies         | \$ 1,360             | \$ 2,640           | \$ 4,000           |
| <b>Office Space &amp; Utilities</b>                | <b>\$ 19,684</b>     | <b>\$ 3,316</b>    | <b>\$ 23,500</b>   |
| Building Maintenance & Repairs                     | \$ 10,000            | \$ -               | \$ 10,000          |
| Electrical Service                                 | \$ 4,500             | \$ -               | \$ 5,000           |
| Water/Sewer/Gas/Garbage                            | \$ 3,200             | \$ -               | \$ 3,200           |
| Landline Telephone Service                         | \$ 984               | \$ 2,016           | \$ 3,000           |
| HSTP Telephone Line Charge                         | \$ -                 | \$ 1,000           | \$ 1,000           |
| Internet Charge                                    | \$ 1,000             | \$ -               | \$ 1,000           |
| HSTP Internet Charge                               | \$ -                 | \$ 300             | \$ 300             |

| <b>FY-27 Expenditure Categories</b>                      | <b>FY-27 Indirect Costs</b> | <b>FY-27 Direct Costs</b> | <b>FY-27 Budget Total</b> |
|----------------------------------------------------------|-----------------------------|---------------------------|---------------------------|
| <b>Office Supplies</b>                                   | <b>\$ 2,600</b>             | <b>\$ 1,400</b>           | <b>\$ 4,000</b>           |
| Consumable Supplies                                      | \$ 2,600                    | \$ 1,400                  | \$ 4,000                  |
| <b>Postal Service</b>                                    | <b>\$ 293</b>               | <b>\$ 2,182</b>           | <b>\$ 2,500</b>           |
| Postage Meter & Scales Lease                             | \$ 216                      | \$ 984                    | \$ 1,200                  |
| Postage Rate Protection Plan                             | \$ -                        | \$ 375                    | \$ 400                    |
| Postage Meter Deposits                                   | \$ 77                       | \$ 823                    | \$ 900                    |
| <b>Agency Subscriptions &amp; Dues</b>                   | <b>\$ 936</b>               | <b>\$ 3,564</b>           | <b>\$ 4,500</b>           |
| SCIRPDC Memberships                                      | \$ 624                      | \$ 2,376                  | \$ 3,000                  |
| Online Subscriptions                                     | \$ 312                      | \$ 1,188                  | \$ 1,500                  |
| <b>Printing &amp; Graphics</b>                           | <b>\$ 107</b>               | <b>\$ 393</b>             | <b>\$ 500</b>             |
| General Envelopes, Folders, Business Cards etc.          | \$ 107                      | \$ 393                    | \$ 500                    |
| <b>Advertising , Promotion, Recruitment</b>              | <b>\$ 397</b>               | <b>\$ 2,103</b>           | <b>\$ 2,500</b>           |
| Advertising & Promotion                                  | \$ 397                      | \$ 1,103                  | \$ 1,500                  |
| Personnel Recruitment                                    | \$ -                        | \$ 1,000                  | \$ 1,000                  |
| <b>Insurance &amp; Bonding</b>                           | <b>\$ 7,400</b>             | <b>\$ 3,650</b>           | <b>\$ 11,000</b>          |
| Liability & Fire Insurance - Office Building             | \$ 3,950                    | \$ 1,050                  | \$ 5,000                  |
| Automobile Insurance - Staff Car (2020)                  | \$ -                        | \$ 2,500                  | \$ 2,500                  |
| Employer's Non-Ownership Liability Insurance             | \$ -                        | \$ 100                    | \$ 100                    |
| Director's & Officers Liability Insurance                | \$ 2,700                    |                           | \$ 2,700                  |
| Notary & Non-Profit Fees                                 | \$ 50                       | \$ -                      | \$ 100                    |
| Blanket Position Bond                                    | \$ 700                      | \$ -                      | \$ 600                    |
| <b>Miscellaneous Costs</b>                               | <b>\$ 500</b>               | <b>\$ 2,000</b>           | <b>\$ 2,500</b>           |
| Memorials for Board & Staff Members                      | \$ 500                      |                           | \$ 500                    |
| Misc. Fraudulent Charges & Expenditures                  |                             | \$ 2,000                  | \$ 2,000                  |
| <b>Debt-Related Expenditures</b>                         | <b>\$ -</b>                 | <b>\$ 228,374</b>         | <b>\$ 228,374</b>         |
| RBI/CDI RLF Preservation Obligation (Non-Cash)           | \$ -                        | \$ 147,478                | \$ 147,478                |
| RBI/CDI Bad Debt Reserve (0.5% of Interest)              | \$ -                        | \$ 45,819                 | \$ 45,819                 |
| Title IX RLF Preservation Obligation (Non-Cash)          | \$ -                        | \$ 33,692                 | \$ 33,692                 |
| Title IX Bad Debt Reserve (0.5% of Interest)             | \$ -                        | \$ 1,385                  | \$ 1,385                  |
| <b>Total Salary &amp; Fringe</b>                         | <b>\$ 102,970</b>           | <b>\$ 354,207</b>         | <b>\$ 457,177</b>         |
| <b>Total Non-Personnel</b>                               | <b>\$ 55,098</b>            | <b>\$ 52,533</b>          | <b>\$ 107,605</b>         |
| <b>Debt-Related Expenditures</b>                         | <b>\$ -</b>                 | <b>\$ 228,374</b>         | <b>\$ 228,374</b>         |
| <b>FY-2027 Agency Budget Totals:</b>                     | <b>\$ 158,068</b>           | <b>\$ 635,114</b>         | <b>\$ 793,156</b>         |
| Prepared by the Staff: 8/31/2026                         |                             |                           |                           |
| Reviewed by the Operations & Budget Committee: 9/14/2026 |                             |                           |                           |
| Adopted for use by the Board of Commissioners: 9/29/2026 |                             |                           |                           |
| Budget Modifications Recommended to the Board:           |                             |                           |                           |

**FY-2027 Computation for Establishing  
the Agency Indirect Cost Rate  
(October 1 ,2026 - September 30, 2027)**

|                                                    |           |                  |
|----------------------------------------------------|-----------|------------------|
| <b>Chargeable FY-2027 Salary (Indirect Only)</b>   |           | <b>\$ 81,855</b> |
| Executive Director (20.8% of Salary)               | \$ 16,895 |                  |
| Office Manager/Bookkeeper (100% of Salary)         | \$ 64,960 |                  |
| <b>FY-2027 Fringe Benefits (Indirect Only)</b>     |           | <b>\$ 21,115</b> |
| Executive Director (20.8% of Fringe)               | \$ 3,904  |                  |
| Office Manager/Bookkeeper (100% of Fringe)         | \$ 17,211 |                  |
| <b>Contractual Services</b>                        |           | <b>\$ 10,550</b> |
| Agency wide Audit (2025)                           | \$ 7,948  |                  |
| Office Contractual Services                        | \$ 2,400  |                  |
| Other Consultant Services                          | \$ 202    |                  |
| <b>Travel &amp; Meetings</b>                       |           | <b>\$ 8,160</b>  |
| Auto Fuel, Oil, Tires & Repairs (2020 Ford Fusion) | \$ 416    |                  |
| General Staff Mileage, Lodging & Meals             | \$ 728    |                  |
| Monthly Commission Meeting                         | \$ 3,000  |                  |
| Annual Meeting Costs (Meals/Room Only)             | \$ 2,000  |                  |
| Staff Christmas                                    | \$ 600    |                  |
| Committee Meeting Costs                            | \$ 500    |                  |
| Conferences/Workshops                              | \$ 416    |                  |
| Miscellaneous Board Meeting Expense                | \$ 500    |                  |
| <b>Equipment Maintenance</b>                       |           | <b>\$ 605</b>    |
| Typewriter, Computers, Printers                    | \$ 605    |                  |
| <b>Equipment Purchases</b>                         |           | <b>\$ 1,375</b>  |
| Smaller Equipment Purchases                        | \$ 375    |                  |
| Computers/Printers/GIS                             | \$ 500    |                  |
| PC Software                                        | \$ 500    |                  |
| <b>Allocated Depreciation</b>                      |           | <b>\$ 1,583</b>  |
| Real Estate Depreciation (Office Building)         | \$ 981    |                  |
| Office Equipment Depreciation                      | \$ 25     |                  |
| Automobile Depreciation                            | \$ 577    |                  |
| <b>Photocopying</b>                                |           | <b>\$ 1,360</b>  |
| Photocopier Lease and Maintenance/Supplies         | \$ 1,360  |                  |
| <b>Office Space &amp; Utilities</b>                |           | <b>\$ 19,684</b> |
| Building Maintenance & Repairs                     | \$ 10,000 |                  |
| Electrical Service                                 | \$ 4,500  |                  |
| Water/Sewer/Gas/Garbage                            | \$ 3,200  |                  |
| Landline Telephone Service                         | \$ 984    |                  |
| Annual Internet Access Costs                       | \$ 1,000  |                  |
| <b>Office Supplies</b>                             |           | <b>\$ 2,600</b>  |
| Consumable Supplies                                | \$ 2,600  |                  |

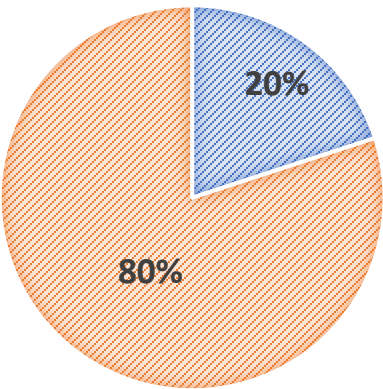
**FY-2027 Computation for Establishing  
the Agency Indirect Cost Rate  
(October 1 ,2026 - September 30, 2027)**

|                                                 |                              |           |                |
|-------------------------------------------------|------------------------------|-----------|----------------|
| <b>Postal Service</b>                           |                              | <b>\$</b> | <b>293</b>     |
| Postage Meter & Scales Lease                    | \$                           | 216       |                |
| Postage Meter Deposits                          | \$                           | 77        |                |
| <b>Agency Subscriptions &amp; Dues</b>          |                              | <b>\$</b> | <b>936</b>     |
| SCIRPDC Memberships                             | \$                           | 624       |                |
| Online Subscriptions                            | \$                           | 312       |                |
| <b>Printing &amp; Graphics</b>                  |                              | <b>\$</b> | <b>107</b>     |
| General Envelopes, Folders, Business Cards etc. | \$                           | 107       |                |
| <b>Advertising &amp; Promotion</b>              |                              | <b>\$</b> | <b>397</b>     |
| SCIRPDC Advertisement & Promotion               | \$                           | 397       |                |
| <b>Insurance &amp; Bonding</b>                  |                              | <b>\$</b> | <b>7,400</b>   |
| Liability & Fire Insurance - Office Building    | \$                           | 3,950     |                |
| Director's & Officers Liability Insurance       | \$                           | 2,700     |                |
| Notary & Non-Profit Fees                        | \$                           | 50        |                |
| Blanket Position Bond                           | \$                           | 700       |                |
| <b>Miscellaneous Costs</b>                      |                              | <b>\$</b> | <b>500</b>     |
| Indirect cost related to miscellaneous costs    | \$                           | 500       |                |
| <b>Total FY-2027 Indirect Costs:</b>            |                              | <b>\$</b> | <b>158,520</b> |
| <b>FY-2027 Indirect Cost Basis</b>              |                              |           |                |
| FY-2027 Direct Chargeable Salary:               |                              | \$        | 272,444        |
| FY-2027 Direct Chargeable Fringe:               |                              | \$        | 81,763         |
| <b>Total FY-2027 Direct Personnel Costs:</b>    |                              | <b>\$</b> | <b>354,207</b> |
| <b>FY-2027 Indirect Cost Rate:</b>              | <b>\$158,520 / \$354,207</b> |           | <b>44.75%</b>  |
| Prepared by the Staff:                          | 9/1/2026                     |           |                |
| Reviewed by the Operations & Budget Committee:  | 9/14/2026                    |           |                |
| Adopted for use by the Board of Commissioners:  | 9/29/2026                    |           |                |
| Budget Modifications Recommended to the Board:  |                              |           |                |

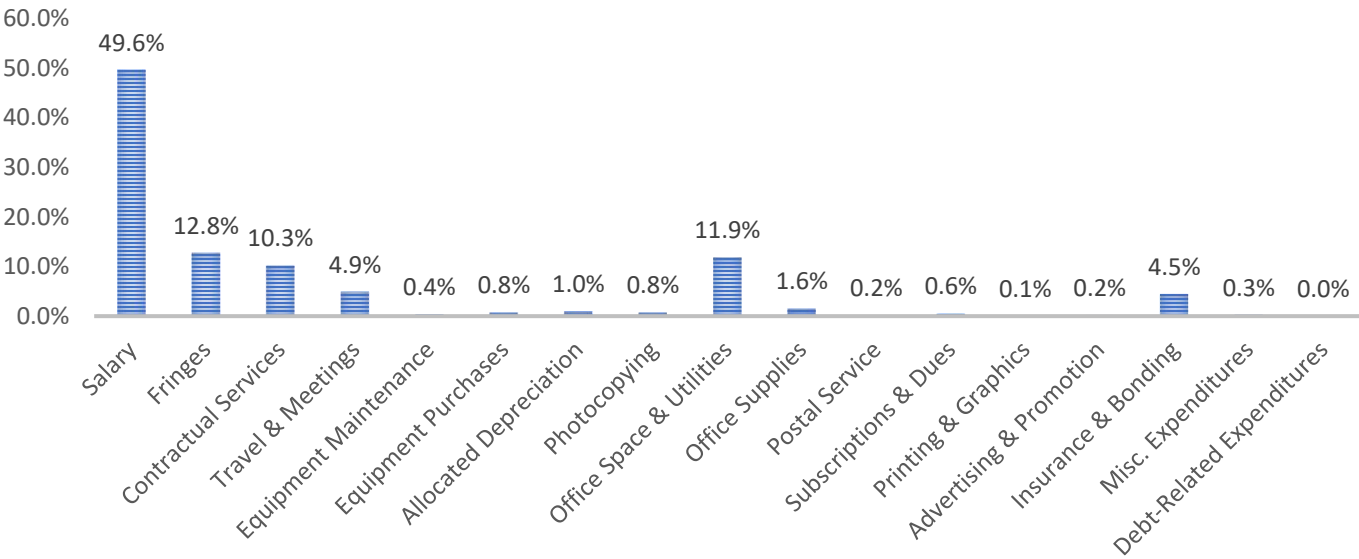
# FY-2027 COST ALLOCATION

■ Indirect Costs   ■ Direct Costs

Direct Costs: \$635,114  
Indirect Costs: \$158,520



## FY-2027 INDIRECT COST ALLOCATION



| FY-2027 Salary & Fringe Benefits Proposal |                                       |                      |               |                      |                    |                          |
|-------------------------------------------|---------------------------------------|----------------------|---------------|----------------------|--------------------|--------------------------|
| FY-2027 Salary Proposal                   |                                       |                      |               |                      |                    |                          |
| Start Date                                | Staff Position & Full Yrs. of Service | FY-2026 Salary       | Salary Change | FY-2027 Salary       | Proposed Bonus     | FY- 2027 Salary Proposal |
| Oct '23                                   | Executive Director                    | \$ 74,263.00         | \$ 2,227.89   | \$ 76,490.89         | \$ 4,737.00        | \$ 81,227.89             |
| May '81                                   | Office Manager/Bookkeeper             | \$ 61,499.85         | \$ 2,459.99   | \$ 63,959.84         | \$ 1,000.00        | \$ 64,959.84             |
| March '21                                 | Econ. Dev. Planner/Loan Port. Manager | \$ 50,856.49         | \$ 7,034.26   | \$ 57,890.75         | \$ 1,000.00        | \$ 58,890.75             |
| May '24                                   | Economic Development Planner          | \$ 47,837.19         | \$ 6,913.49   | \$ 54,750.68         | \$ 1,000.00        | \$ 55,750.68             |
| Nov. '10                                  | Regional HSTP Coordinator             | \$ 50,404.71         | \$ 4,065.33   | \$ 54,470.04         | \$ 1,000.00        | \$ 55,470.04             |
| Dec. '20                                  | Assistant Regional HSTP Coordinator   | \$ 38,028.27         | \$ (1,028.31) | \$ 36,999.96         | \$ 1,000.00        | \$ 37,999.96             |
|                                           | <b>FY-2027 Proposed Salary</b>        | <b>\$ 322,889.51</b> |               | <b>\$ 344,562.16</b> | <b>\$ 9,737.00</b> | <b>\$ 354,299.16</b>     |

| FY-2027 Fringe Benefits Proposal |                                              |                      | Fringe Benefits Costs |                     |                    |                    |                    | Benefits Total      |
|----------------------------------|----------------------------------------------|----------------------|-----------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| Start Date                       | Staff Position                               | FY-27 Salary         | 457 Plan              | Medical Insurance   | Workers Comp.      | Unemployment       | Medicare           |                     |
| Oct '23                          | Executive Director                           | \$ 81,227.89         | \$ 6,092.09           | \$ 10,800.00        | \$ 456.50          | \$ 200.00          | \$ 1,218.42        | \$ 18,767.01        |
| May '81                          | Office Manager/Bookkeeper                    | \$ 64,959.84         | \$ 4,871.99           | \$ 10,800.00        | \$ 365.07          | \$ 200.00          | \$ 974.40          | \$ 17,211.46        |
| March '21                        | Econ. Dev. Planner/Loan Port. Manager        | \$ 58,890.75         | \$ 4,416.81           | \$ 10,800.00        | \$ 330.97          | \$ 200.00          | \$ 883.36          | \$ 16,631.13        |
| May '24                          | Economic Development Planner                 | \$ 55,750.68         | \$ 4,181.30           | \$ 10,800.00        | \$ 313.32          | \$ 200.00          | \$ 836.26          | \$ 16,330.88        |
| Nov. '10                         | Regional HSTP Coordinator                    | \$ 55,470.04         | \$ 4,160.25           | \$ 10,800.00        | \$ 311.74          | \$ 200.00          | \$ 832.05          | \$ 16,304.05        |
| Dec. '20                         | Assistant Regional HSTP Coordinator          | \$ 37,999.96         | \$ 2,850.00           | \$ 10,800.00        | \$ 213.56          | \$ 200.00          | \$ 570.00          | \$ 14,633.56        |
|                                  | <b>FY-2027 Proposed Salary &amp; Fringes</b> | <b>\$ 354,299.16</b> | <b>\$ 26,572.44</b>   | <b>\$ 64,800.00</b> | <b>\$ 1,991.16</b> | <b>\$ 1,200.00</b> | <b>\$ 5,314.49</b> | <b>\$ 99,878.09</b> |

Section 457 Plan 7.5% of Gross Salary  
Medical Insurance (\$900/Employee/Month)  
Workers Compensation (0.562/\$100 of Salary)  
Unemployment Insurance (0.75%-1st \$14,250)  
Social Security Payment (1.45% of Pay for Medicare)

| FY-2027 Staff Cost Summaries (Daily Rates)               |             |              |                     |             |                   |              |              |
|----------------------------------------------------------|-------------|--------------|---------------------|-------------|-------------------|--------------|--------------|
| Intended for Use in Estimating FY-2027 Contractual Costs |             |              |                     |             |                   |              |              |
| SCIRPDC Staff Position                                   | 2027 Salary | 2027 Fringes | 2027 Indirect Costs | 2027 Totals | Rate/Hour         | FY-2027      |              |
|                                                          |             |              | 44.75%              |             | (7 Hour Work Day) | Salary       | Fringes      |
| Executive Director                                       | \$ 312.41   | \$ 72.18     | \$ 172.11           | \$ 556.70   | \$ 79.53          | \$ 81,227.89 | \$ 18,767.01 |
| Office Manager/Bookkeeper                                | \$ 249.85   | \$ 66.20     | \$ 141.43           | \$ 457.47   | \$ 65.35          | \$ 64,959.84 | \$ 17,211.46 |
| Economic Dev. Planner/Loan Port. Mgr.                    | \$ 226.50   | \$ 63.97     | \$ 129.98           | \$ 420.45   | \$ 60.06          | \$ 58,890.75 | \$ 16,631.13 |
| Economic Dev. Planner                                    | \$ 214.43   | \$ 62.81     | \$ 124.06           | \$ 401.30   | \$ 57.33          | \$ 55,750.68 | \$ 16,330.88 |
| Regional HSTP Coordinator                                | \$ 213.35   | \$ 62.71     | \$ 123.53           | \$ 399.59   | \$ 57.08          | \$ 55,470.04 | \$ 16,304.05 |
| Assistant Regional HSTP Coordinator                      | \$ 146.15   | \$ 56.28     | \$ 90.59            | \$ 293.03   | \$ 41.86          | \$ 37,999.96 | \$ 14,633.56 |

**Note:** Based upon adjusted salary and fringe benefits approved by the Board of Commissioners as part of the "FY-2027 SCIRPDC Indirect Cost Allocation Plan & Agencywide Operating Budget" and a provisional FY-2027 indirect cost rate of 44.75%.

8/24/2026  
18:47

**So Central IL Regional Planning**  
Federal ID #:  
Asset Summary - Federal Tax Basis  
Period Ended 9/30/27

Company: S40  
Page: 1

| <u>Num</u>                    | <u>Loc</u> | <u>Property Description</u> | <u>Acquired</u> | <u>T</u> | <u>Method</u> | <u>Life</u> | <u>Cost/Basis</u> | <u>179 Exp/AFD</u> | <u>Add SDA</u> | <u>Prior Depr.</u> | <u>Current Depr.</u> | <u>Ending Depr.</u> |
|-------------------------------|------------|-----------------------------|-----------------|----------|---------------|-------------|-------------------|--------------------|----------------|--------------------|----------------------|---------------------|
| Group # 1 BUILDING            |            |                             |                 |          |               |             |                   |                    |                |                    |                      |                     |
| 2                             | 1          | Office Building             | 12/29/89        | N        | SL            | 31.5        | 120,000.00        | 0.00               | 0.00           | 120,000.00         | 0.00                 | 120,000.00          |
| 3                             | 1          | Building Improvements       | 04/01/93        | N        | SL            | 31.5        | 6,214.63          | 0.00               | 0.00           | 6,214.63           | 0.00                 | 6,214.63            |
| 6                             | 1          | Air Conditioning System     | 11/01/94        | N        | SL            | 15          | 4,507.75          | 0.00               | 0.00           | 4,507.75           | 0.00                 | 4,507.75            |
| 8                             | 1          | A/C Upgrade                 | 06/01/95        | N        | SL            | 5           | 159.00            | 0.00               | 0.00           | 159.00             | 0.00                 | 159.00              |
| 9                             | 1          | Siding                      | 12/19/96        | N        | SL            | 31.5        | 3,444.00          | 0.00               | 0.00           | 3,170.57           | 109.33               | 3,279.90            |
| 10                            | 1          | Shutters                    | 06/04/97        | N        | SL            | 31.5        | 170.25            | 0.00               | 0.00           | 156.60             | 5.40                 | 162.00              |
| 11                            | 1          | Doors-2                     | 08/18/97        | N        | SL            | 31.5        | 436.00            | 0.00               | 0.00           | 401.36             | 13.84                | 415.20              |
| 12                            | 1          | Air conditioning Unit       | 09/08/97        | N        | SL            | 15          | 1,645.00          | 0.00               | 0.00           | 1,645.00           | 0.00                 | 1,645.00            |
| 37                            | 1          | Soffitt, Fascia, Gutterin   | 01/13/98        | N        | SL            | 31.5        | 1,355.00          | 0.00               | 0.00           | 1,204.56           | 43.02                | 1,247.58            |
| 50                            | 1          | Carpet                      | 11/03/99        | N        | SL            | 10          | 5,510.00          | 0.00               | 0.00           | 5,510.00           | 0.00                 | 5,510.00            |
| 57                            | 1          | Landscape Rehab             | 08/24/00        | N        | SL            | 10          | 989.70            | 0.00               | 0.00           | 989.70             | 0.00                 | 989.70              |
| 60                            | 1          | Window Replacement          | 11/28/00        | N        | SL            | 31.5        | 5,000.00          | 0.00               | 0.00           | 4,100.53           | 158.73               | 4,259.26            |
| 79                            | 1          | Steel Door                  | 07/08/03        | N        | SL            | 15          | 587.00            | 0.00               | 0.00           | 587.00             | 0.00                 | 587.00              |
| 81                            | 1          | AC Cool Coil & Upgrade      | 01/30/04        | N        | SL            | 10          | 2,955.00          | 0.00               | 0.00           | 2,955.00           | 0.00                 | 2,955.00            |
| 83                            | 1          | Parking Lot                 | 08/01/05        | N        | SL            | 15          | 53,250.00         | 0.00               | 0.00           | 53,250.00          | 0.00                 | 53,250.00           |
| 85                            | 1          | Landscaping                 | 08/01/05        | N        | SL            | 10          | 267.56            | 0.00               | 0.00           | 267.56             | 0.00                 | 267.56              |
| 92                            | 1          | Air Conditioner             | 01/04/07        | N        | SL            | 10          | 4,019.50          | 0.00               | 0.00           | 4,019.50           | 0.00                 | 4,019.50            |
| 112                           | 1          | Siding, Facia & Staining    | 02/01/15        | N        | SL            | 31.5        | 7,900.00          | 0.00               | 0.00           | 2,925.89           | 250.79               | 3,176.68            |
| 113                           | 1          | Carpet-Rental               | 12/16/15        | N        | SL            | 10          | 5,696.60          | 0.00               | 0.00           | 5,696.60           | 0.00                 | 5,696.60            |
| 114                           | 1          | Carpet-Hall/Restroom        | 12/16/15        | N        | SL            | 10          | 361.42            | 0.00               | 0.00           | 361.42             | 0.00                 | 361.42              |
| 117                           | 1          | Roof                        | 03/18/19        | N        | SL            | 30          | 32,000.00         | 0.00               | 0.00           | 8,022.26           | 1,066.67             | 9,088.93            |
| 145                           | 1          | 30 Gal Water Heater, Fa     | 07/22/22        | N        | SL            | 10          | 3,514.97          | 0.00               | 0.00           | 1,464.58           | 351.50               | 1,816.08            |
| 146                           | 1          | Water Heater, Faucet        | 07/22/22        | N        | SL            | 10          | 625.00            | 0.00               | 0.00           | 260.42             | 62.50                | 322.92              |
| 147                           | 1          | TPO Roof                    | 11/14/24        | N        | SL            | 30          | 5,168.00          | 0.00               | 0.00           | 330.18             | 172.27               | 502.45              |
| 148                           | 1          | Gas Furnace                 | 12/06/24        | N        | SL            | 15          | 6,655.00          | 0.00               | 0.00           | 813.39             | 443.67               | 1,257.06            |
| Group # 1 Total               |            |                             |                 |          |               |             | 272,431.38        | 0.00               | 0.00           | 229,013.50         | 2,677.72             | 231,691.22          |
| Group # 2 EDA CARES EQUIPMENT |            |                             |                 |          |               |             |                   |                    |                |                    |                      |                     |
| 131                           | 1          | 2 Chairs & Mats             | 10/01/20        | N        | Retired       | 1           | 329.69            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 132                           | 1          | 2 Desks                     | 10/10/20        | N        | Retired       | 1           | 1,257.80          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 133                           | 1          | 4 Dell Monitors             | 11/06/20        | O        | Retired       | 1           | 972.00            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 135                           | 1          | Lenova Think Pad            | 11/06/20        | O        | Retired       | 1           | 1,753.33          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 136                           | 1          | Trans CAD Software          | 06/08/21        | O        | Retired       | 1           | 12,000.00         | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 149                           | 1          | Lenova Think Pad            | 07/12/23        | O        | Retired       | 1           | 3,475.51          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| Group # 2 Total               |            |                             |                 |          |               |             | 19,788.33         | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| Group # 3 EDA EQUIPMENT       |            |                             |                 |          |               |             |                   |                    |                |                    |                      |                     |
| 4                             | 1          | Old Eda Equipment           | 09/30/17        | O        | Retired       | 5           | 22,246.71         | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 118                           | 1          | Dell Computer/Monitor       | 12/03/18        | O        | Retired       | 1           | 1,316.00          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 119                           | 1          | Fireproof 4 DR Cabinet      | 12/17/18        | O        | Retired       | 1           | 3,610.00          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 122                           | 1          | 2 Printers                  | 01/08/20        | O        | Retired       | 1           | 412.46            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 123                           | 1          | Lenova Thinkpad & Do        | 03/17/20        | O        | Retired       | 1           | 1,707.46          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 124                           | 1          | 2 DELL Monitor              | 03/17/20        | O        | Retired       | 1           | 347.58            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 125                           | 1          | HON Storage Cabinet         | 04/04/20        | O        | Retired       | 1           | 586.48            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 126                           | 1          | James Furniture             | 04/04/20        | O        | Retired       | 1           | 4,077.74          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 127                           | 1          | 5 Black Leather chairs      | 04/04/20        | O        | Retired       | 1           | 757.35            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 128                           | 1          | 2 Coffee Stand              | 04/04/20        | O        | Retired       | 1           | 646.58            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 129                           | 1          | Vertical Letter File        | 04/04/20        | N        | Retired       | 1           | 255.73            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 150                           | 1          | Server                      | 02/10/23        | O        | Retired       | 1           | 2,638.04          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 151                           | 1          | 50" TV and Cart             | 03/09/23        | O        | Retired       | 1           | 395.97            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 152                           | 1          | 4 Drawer Fire Proof Cabi    | 03/30/23        | O        | Retired       | 1           | 2,573.28          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 153                           | 1          | Nakajima Typewriter         | 03/15/23        | O        | Retired       | 1           | 499.00            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 154                           | 1          | Lazy Boy Chair              | 04/04/23        | O        | Retired       | 1           | 400.96            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |

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**So Central IL Regional Planning**  
Federal ID #:  
Asset Summary - Federal Tax Basis  
Period Ended 9/30/27

Company: S40  
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| <u>Num</u>                          | <u>Loc</u> | <u>Property Description</u> | <u>Acquired</u> | <u>T</u> | <u>Method</u> | <u>Life</u> | <u>Cost/Basis</u> | <u>179 Exp/AFD</u> | <u>Add SDA</u> | <u>Prior Depr.</u> | <u>Current Depr.</u> | <u>Ending Depr.</u> |
|-------------------------------------|------------|-----------------------------|-----------------|----------|---------------|-------------|-------------------|--------------------|----------------|--------------------|----------------------|---------------------|
| Group # 3 EDA EQUIPMENT (Continued) |            |                             |                 |          |               |             |                   |                    |                |                    |                      |                     |
| 155                                 | 1          | Kitchen Cabinet             | 04/04/23        | O        | Retired       | 1           | 1,573.24          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 156                                 | 1          | Executive Chair Burgund     | 04/04/23        | O        | Retired       | 1           | 301.75            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 157                                 | 1          | Storage Cabinet             | 04/04/23        | O        | Retired       | 1           | 406.95            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 158                                 | 1          | HP office Jet Pro 9015E     | 04/04/23        | O        | Retired       | 1           | 229.99            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 159                                 | 1          | HP DesignJet T830 Plot      | 04/04/23        | O        | Retired       | 1           | 7,809.95          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 160                                 | 1          | 4 Lenova ThinkPad Doc       | 04/05/23        | O        | Retired       | 1           | 16,710.92         | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 161                                 | 1          | 4 Apple IPAD & Keyboa       | 04/04/23        | O        | Retired       | 1           | 2,106.68          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 162                                 | 1          | Desktop Computer-GIS        | 04/12/23        | O        | Retired       | 1           | 2,921.33          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| Group # 3 Total                     |            |                             |                 |          |               |             | 74,532.15         | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| Group # 4 EQUIPMENT                 |            |                             |                 |          |               |             |                   |                    |                |                    |                      |                     |
| 14                                  | 1          | Fully Depreciated Assets    | 10/01/89        | N        | SL            | 5           | 33,896.89         | 0.00               | 0.00           | 33,896.89          | 0.00                 | 33,896.89           |
| 15                                  | 1          | Elite Lettering Machine     | 10/28/91        | N        | SL            | 5           | 1,617.64          | 0.00               | 0.00           | 1,617.64           | 0.00                 | 1,617.64            |
| 17                                  | 1          | 4 Drawer File               | 09/07/92        | N        | SL            | 10          | 159.00            | 0.00               | 0.00           | 159.00             | 0.00                 | 159.00              |
| 20                                  | 1          | Computer Desk               | 01/04/93        | N        | SL            | 10          | 40.00             | 0.00               | 0.00           | 40.00              | 0.00                 | 40.00               |
| 21                                  | 1          | Ceiling Fan                 | 03/09/93        | N        | SL            | 5           | 104.52            | 0.00               | 0.00           | 104.52             | 0.00                 | 104.52              |
| 26                                  | 1          | Fire Proof File             | 12/27/93        | N        | SL            | 10          | 947.50            | 0.00               | 0.00           | 947.50             | 0.00                 | 947.50              |
| 31                                  | 1          | Fire Proof File             | 12/01/95        | N        | SL            | 10          | 1,120.93          | 0.00               | 0.00           | 1,120.93           | 0.00                 | 1,120.93            |
| 32                                  | 1          | Electric Stapler            | 10/25/96        | N        | SL            | 5           | 149.99            | 0.00               | 0.00           | 149.99             | 0.00                 | 149.99              |
| 35                                  | 1          | Chairs-6                    | 03/14/97        | N        | SL            | 10          | 601.72            | 0.00               | 0.00           | 601.72             | 0.00                 | 601.72              |
| 42                                  | 1          | 3 Surge Protectors          | 10/21/98        | N        | SL            | 5           | 74.85             | 0.00               | 0.00           | 74.85              | 0.00                 | 74.85               |
| 48                                  | 1          | Electric Wiring-Comput      | 12/14/98        | N        | SL            | 5           | 223.62            | 0.00               | 0.00           | 223.62             | 0.00                 | 223.62              |
| 61                                  | 1          | Stapler                     | 10/25/00        | N        | SL            | 1           | 99.75             | 0.00               | 0.00           | 99.75              | 0.00                 | 99.75               |
| 69                                  | 1          | Wireless Internet Setup     | 10/31/02        | N        | SL            | 5           | 927.70            | 0.00               | 0.00           | 927.70             | 0.00                 | 927.70              |
| 70                                  | 1          | Sign-Inside & Outside       | 11/05/02        | N        | SL            | 10          | 1,345.00          | 0.00               | 0.00           | 1,345.00           | 0.00                 | 1,345.00            |
| 71                                  | 1          | Tera Double Ped Desk        | 02/17/03        | N        | SL            | 10          | 371.25            | 0.00               | 0.00           | 371.25             | 0.00                 | 371.25              |
| 72                                  | 1          | Tera Left Return            | 02/17/03        | N        | SL            | 10          | 164.45            | 0.00               | 0.00           | 164.45             | 0.00                 | 164.45              |
| 73                                  | 1          | Tera Right Return           | 02/17/03        | N        | SL            | 10          | 164.45            | 0.00               | 0.00           | 164.45             | 0.00                 | 164.45              |
| 74                                  | 1          | Tera Corner Unit            | 02/17/03        | N        | SL            | 10          | 206.90            | 0.00               | 0.00           | 206.90             | 0.00                 | 206.90              |
| 75                                  | 1          | Tera Center Drawer          | 02/17/03        | N        | SL            | 10          | 88.00             | 0.00               | 0.00           | 88.00              | 0.00                 | 88.00               |
| 76                                  | 1          | Tera Keyboard               | 02/17/03        | N        | SL            | 10          | 92.00             | 0.00               | 0.00           | 92.00              | 0.00                 | 92.00               |
| 77                                  | 1          | Tera 2 Drawer Lateral Fi    | 02/17/03        | N        | SL            | 10          | 374.25            | 0.00               | 0.00           | 374.25             | 0.00                 | 374.25              |
| 80                                  | 1          | Fireproof File Cabinet      | 08/19/03        | N        | SL            | 10          | 1,834.99          | 0.00               | 0.00           | 1,834.99           | 0.00                 | 1,834.99            |
| 84                                  | 1          | Sign                        | 08/01/05        | N        | SL            | 10          | 1,564.00          | 0.00               | 0.00           | 1,564.00           | 0.00                 | 1,564.00            |
| 89                                  | 1          | Filing Cabinet HON514       | 03/17/06        | N        | SL            | 10          | 219.99            | 0.00               | 0.00           | 219.99             | 0.00                 | 219.99              |
| 103                                 | 1          | Desk Top Folder             | 03/31/12        | N        | SL            | 10          | 384.39            | 0.00               | 0.00           | 384.39             | 0.00                 | 384.39              |
| 104                                 | 1          | Desk                        | 04/30/12        | N        | SL            | 10          | 485.00            | 0.00               | 0.00           | 485.00             | 0.00                 | 485.00              |
| 105                                 | 1          | Phone Upgrade               | 04/30/12        | N        | SL            | 10          | 1,090.00          | 0.00               | 0.00           | 1,090.00           | 0.00                 | 1,090.00            |
| 109                                 | 1          | Server                      | 12/30/13        | N        | SL            | 5           | 1,830.18          | 0.00               | 0.00           | 1,830.18           | 0.00                 | 1,830.18            |
| 110                                 | 1          | Sign                        | 06/30/14        | N        | SL            | 10          | 425.00            | 0.00               | 0.00           | 425.00             | 0.00                 | 425.00              |
| 111                                 | 1          | Lighting-Sharon Area        | 02/04/15        | N        | SL            | 10          | 516.33            | 0.00               | 0.00           | 516.33             | 0.00                 | 516.33              |
| 143                                 | 1          | Security Cameras            | 12/16/21        | N        | SL            | 5           | 1,900.00          | 0.00               | 0.00           | 1,805.00           | 95.00                | 1,900.00            |
| 147                                 | 1          | Ice Maker                   | 09/01/22        | N        | SL            | 5           | 162.85            | 0.00               | 0.00           | 132.99             | 29.86                | 162.85              |
| Group # 4 Total                     |            |                             |                 |          |               |             | 53,183.14         | 0.00               | 0.00           | 53,058.28          | 124.86               | 53,183.14           |
| Group # 5 IDOT EQUIPMENT            |            |                             |                 |          |               |             |                   |                    |                |                    |                      |                     |
| 95                                  | 1          | Leather Chair               | 06/04/07        | O        | Retired       | 1           | 85.95             | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 96                                  | 1          | File Cabinet                | 06/04/07        | O        | Retired       | 1           | 179.95            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 99                                  | 1          | High Back Chair             | 07/11/07        | O        | Retired       | 1           | 89.99             | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 100                                 | 1          | Power Asst Chair for Car    | 01/26/11        | O        | Retired       | 1           | 1,578.00          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 101                                 | 1          | Labeler                     | 03/04/11        | O        | Retired       | 1           | 209.00            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 102                                 | 1          | 2 Drawer Lateral File       | 03/07/11        | O        | Retired       | 1           | 272.00            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 108                                 | 1          | Printer                     | 03/22/13        | O        | Retired       | 1           | 188.97            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 116                                 | 1          | Lenova Thinkpad E560        | 05/03/17        | O        | Retired       | 1           | 1,087.04          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |

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**So Central IL Regional Planning**  
Federal ID #:  
Asset Summary - Federal Tax Basis  
Period Ended 9/30/27

Company: S40  
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| <u>Num</u>                           | <u>Loc</u> | <u>Property Description</u> | <u>Acquired</u> | <u>T</u> | <u>Method</u> | <u>Life</u> | <u>Cost/Basis</u> | <u>179 Exp/AFD</u> | <u>Add SDA</u> | <u>Prior Depr.</u> | <u>Current Depr.</u> | <u>Ending Depr.</u> |
|--------------------------------------|------------|-----------------------------|-----------------|----------|---------------|-------------|-------------------|--------------------|----------------|--------------------|----------------------|---------------------|
| Group # 5 IDOT EQUIPMENT (Continued) |            |                             |                 |          |               |             |                   |                    |                |                    |                      |                     |
| 137                                  | 1          | Lenova Thinkpad-Sharo       | 08/06/21        | O        | Retired       | 1           | 2,115.91          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 138                                  | 1          | Lenova Thinkpad-Jeann       | 08/06/21        | O        | Retired       | 1           | 2,115.91          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 139                                  | 1          | Chair                       | 08/06/21        | O        | Retired       | 1           | 225.99            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 140                                  | 1          | 3 Air Prurifiers            | 08/06/21        | O        | Retired       | 1           | 695.40            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 141                                  | 1          | Thinkpad USB                | 08/06/21        | O        | Retired       | 1           | 308.59            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 142                                  | 1          | Chair-Terri                 | 06/01/21        | O        | Retired       | 1           | 575.00            | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| 148                                  | 1          | Lenova Thinkpad, Dock       | 07/12/23        | O        | Retired       | 1           | 3,501.39          | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| Group # 5 Total                      |            |                             |                 |          |               |             | <u>13,229.09</u>  | <u>0.00</u>        | <u>0.00</u>    | <u>0.00</u>        | <u>0.00</u>          | <u>0.00</u>         |
| Group # 6 LAND                       |            |                             |                 |          |               |             |                   |                    |                |                    |                      |                     |
| 1                                    | 1          | Land                        | 12/29/89        | R        | MCRS SL       |             | 12,346.11         | 0.00               | 0.00           | 0.00               | 0.00                 | 0.00                |
| Group # 6 Total                      |            |                             |                 |          |               |             | <u>12,346.11</u>  | <u>0.00</u>        | <u>0.00</u>    | <u>0.00</u>        | <u>0.00</u>          | <u>0.00</u>         |
| Group # 7 TRANSPORTATION             |            |                             |                 |          |               |             |                   |                    |                |                    |                      |                     |
| 130                                  | 1          | 2020 Ford Fusion            | 03/18/21        | A        | SL            | 5           | 23,246.00         | 0.00               | 0.00           | 23,246.00          | 0.00                 | 23,246.00           |
| Group # 7 Total                      |            |                             |                 |          |               |             | <u>23,246.00</u>  | <u>0.00</u>        | <u>0.00</u>    | <u>23,246.00</u>   | <u>0.00</u>          | <u>23,246.00</u>    |
| Grand Total                          |            |                             |                 |          |               |             | <u>468,756.20</u> | <u>0.00</u>        | <u>0.00</u>    | <u>305,317.78</u>  | <u>2,802.58</u>      | <u>308,120.36</u>   |

**Computation of RBI Revenues for Budget Purposes (FY-2026 and FY-2027) Oct. 1, 2026 - Sept. 30, 2027**

| Name of Loan Recipient       | 2026 Principal | 2026 Interest | 2026 BD Reserve | FY-2026 Totals | 2027 Principal | 2027 Interest | 2027 BD Reserve | FY-2027 Totals |
|------------------------------|----------------|---------------|-----------------|----------------|----------------|---------------|-----------------|----------------|
| <b>RBI Loan Portfolio</b>    |                |               |                 |                |                |               |                 |                |
| Arizona Realty               | \$ 14,839.53   | \$ 4,131.32   | \$ 1,032.83     | \$ 20,003.68   | \$ 15,214.80   | \$ 3,831.10   | \$ 957.78       | \$ 20,003.68   |
| Brumleve Properties          | \$ 10,791.10   | \$ 3,689.11   | \$ 1,054.03     | \$ 15,534.24   | \$ 11,036.42   | \$ 3,689.11   | \$ 999.52       | \$ 15,725.05   |
| Home 2009, LLC*              | \$ -           | \$ -          | \$ -            | \$ -           | \$ 5,332.17    | \$ 7,123.98   | \$ 619.48       | \$ 13,075.63   |
| RAYCO, Inc.                  | \$ 27,637.80   | \$ 2,063.17   | \$ 317.41       | \$ 30,018.38   | \$ 28,692.21   | \$ 1,149.34   | \$ 176.82       | \$ 30,018.37   |
| RCW Endeavor, Inc.           | \$ 9,321.85    | \$ 2,811.51   | \$ 432.54       | \$ 12,565.90   | \$ 9,677.49    | \$ 2,503.29   | \$ 385.12       | \$ 12,565.90   |
| S & S Commercial Realty, LLC | \$ 794.57      | \$ 218.95     | \$ 33.68        | \$ 1,047.20    | \$ 895.03      | \$ 192.67     | \$ 32.30        | \$ 1,120.00    |
| Watley Properties, LLC       | \$ 1,598.40    | \$ 5,302.50   | \$ 815.77       | \$ 7,716.67    | \$ 16,297.32   | \$ 4,783.44   | \$ 735.91       | \$ 21,816.67   |
| Totals:                      | \$ 64,983.25   | \$ 18,216.56  | \$ 3,686.26     | \$ 86,886.07   | \$87,145       | \$23,273      | \$3,907         | \$114,325      |

**Computation of CDI Revenues for Budget Purposes (FY-2026 and FY-2027) Oct. 1, 2026 - Sept. 30, 2027**

| Name of Loan Recipient    | 2026 Principal | 2026 Interest | 2026 BD Reserve | FY-2026 Totals | 2027 Principal | 2027 Interest | 2027 BD Reserve | FY-2027 Totals |
|---------------------------|----------------|---------------|-----------------|----------------|----------------|---------------|-----------------|----------------|
| <b>CDI Loan Portfolio</b> |                |               |                 |                |                |               |                 |                |
| City of Altamont          | \$ 13,500.00   | \$ 622.50     | \$ 124.50       | \$ 14,247.00   | \$ 14,000.00   | \$ 210.00     | \$ 42.00        | \$ 14,252.00   |
| Village of Central City   | \$ 20,000.00   | \$ 3,450.00   | \$ 690.00       | \$ 24,140.00   | \$ 20,000.00   | \$ 2,850.00   | \$ 570.00       | \$ 23,420.00   |
| Totals:                   | \$ 33,500.00   | \$ 4,072.50   | \$ 814.50       | \$ 38,387.00   | \$ 34,000.00   | \$ 3,060.00   | \$ 612.00       | \$ 37,672.00   |

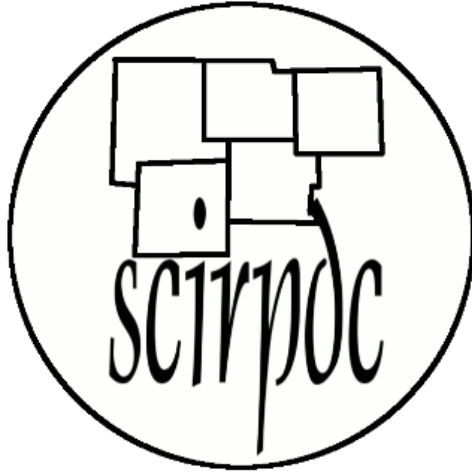
**Computation of Title IX Revenues for Budget Purposes (FY-2026 and FY-2027) Oct. 1, 2026 - Sept. 30, 2027**

| Name of Loan Recipient         | 2026 Principal | 2026 Interest | 2026 BD Reserve | FY-2026 Totals | 2027 Principal | 2027 Interest | 2027 BD Reserve | FY-2027 Totals |
|--------------------------------|----------------|---------------|-----------------|----------------|----------------|---------------|-----------------|----------------|
| <b>Title IX Loan Portfolio</b> |                |               |                 |                |                |               |                 |                |
| Home 2009, LLC*                | \$ -           | \$ -          | \$ -            | \$ -           | \$ 5,332.17    | \$ 7,123.98   | \$ 619.48       | \$ 13,075.63   |
| RCW Endeavor, Inc.             | \$ 3,973.71    | \$ 979.06     | \$ 178.01       | \$ 5,130.78    | \$ 4,104.80    | \$ 868.14     | \$ 157.84       | \$ 5,130.78    |
| Yardley Automotive, LLC        | \$ 3,806.37    | \$ 248.54     | \$ 45.19        | \$ 4,100.10    | \$ 3,931.93    | \$ 142.29     | \$ 25.87        | \$ 4,100.09    |
| S & S Commercial Realty, LLC   | \$ 8,563.66    | \$ 3,581.16   | \$ 651.12       | \$ 12,795.94   | \$ 8,846.16    | \$ 3,342.12   | \$ 581.65       | \$ 12,769.93   |
| Totals:                        | \$16,344       | \$4,809       | \$874           | \$22,027       | \$22,215       | \$11,477      | \$1,385         | \$35,076       |

\*Estimated based on final approval of loan(s) by all parties

| FY-2027 Per Capita Income     |            |                  |                  |
|-------------------------------|------------|------------------|------------------|
| Local Government Entity       | Population | FY-27 Per Capita |                  |
| Clay County Board             | 7,010      | \$               | 2,243.20         |
| City of Flora                 | 5,127      | \$               | 1,640.64         |
| Village of Louisville         | 1,151      | \$               | 368.32           |
| <b>Clay County Total</b>      | -          | <b>\$</b>        | <b>4,252.16</b>  |
| Effingham County Board        | 19,928     | \$               | 6,376.96         |
| City of Effingham             | 12,393     | \$               | 3,965.76         |
| City of Altamont              | 2,347      | \$               | 751.04           |
| <b>Effingham County Total</b> | -          | <b>\$</b>        | <b>11,093.76</b> |
| Fayette County Board          | 12,502     | \$               | 4,000.64         |
| City of Vandalia              | 7,543      | \$               | 2,413.76         |
| City of St. Elmo              | 1,443      | \$               | 461.76           |
| <b>Fayette County Total</b>   | -          | <b>\$</b>        | <b>6,876.16</b>  |
| Jasper County Board           | 6,696      | \$               | 2,142.72         |
| City of Newton                | 2,883      | \$               | 922.56           |
| Village of Willow Hill        | 232        | \$               | 74.24            |
| <b>Jasper County Total</b>    | -          | <b>\$</b>        | <b>3,139.52</b>  |
| Marion County Board           | 19,134     | \$               | 6,122.88         |
| City of Centralia             | 12,321     | \$               | 3,942.72         |
| City of Salem                 | 7,364      | \$               | 2,356.48         |
| <b>Marion County Total</b>    | -          | <b>\$</b>        | <b>12,422.08</b> |
| <b>Region Total</b>           | -          | <b>\$</b>        | <b>37,783.68</b> |

Note: 0.3200 Cents/Capita



**FY-2027 Operating Budget**