

MEMBERS

Counties

Alamance
Caswell
Davidson
Davie
Forsyth
Guilford
Montgomery
Randolph
Rockingham
Stokes
Surry
Yadkin

Municipalities

Archdale
Asheboro
Bermuda Run
Bethania
Biscoe
Boonville
Burlington
Candor
Clemmons
Cooleemee
Danbury
Denton
Dobson
East Bend
Eden
Elkin
Elon
Franklinville
Gibsonville
Graham
Green Level
Greensboro
Haw River
High Point
Jamestown
Jonesville
Kernersville
King
Lewisville
Lexington
Liberty
Madison
Mayodan
Mebane
Midway
Mocksville
Mount Airy
Mt. Gilead
Oak Ridge
Pilot Mountain
Pleasant Garden
Ramseur
Randleman
Reidsville
Rural Hall
Seagrove
Stokesdale
Stoneville
Summerfield
Thomasville
Tobaccoville
Trinity
Troy
Village of Alamance
Walkertown
Wallburg
Walnut Cove
Wentworth
Winston-Salem
Yadkinville
Yanceyville



PIEDMONT TRIAD REGIONAL COUNCIL

FY 2015-2016 Budget Packet

M-E-M-O-R-A-N-D-U-M

TO: Executive Committee & Board of Delegates, Piedmont Triad Regional Council
FROM: Matthew Dolge, PTRC Executive Director
RE: Request for Authorization to Approve the PTRC FY 2015-2016 Budget

Dear Executive Committee and Delegates,

I am pleased to present the fourth annual budget of the Piedmont Triad Regional Council for your consideration. The budget packet of the Piedmont Triad Regional Council consists of five distinct sections. The first is the budget ordinance, which is broken down into appropriations and revenues for each of our fund areas. The second is a breakdown of our budget by program area. The third section is our dues schedule for member governments. The fourth and fifth sections are the fringe benefit plan, which charges the cost of the package of benefits offered by the organization as a percentage of salary, and the indirect cost allocation plan, which allocates common administrative costs across programs.

The revenue projections for fiscal 2015 – 2016 are a combination of historical information, current known budgetary decisions by state and federal funding sources, and executed or immediately pending contracts. Robin Shelton and the finance staff have used all available information to project a revenue stream of \$34,365,706 for the Piedmont Triad Regional Council for its fourth year of operation. This figure includes a slight increase in funding from the North Carolina Division of Aging. This increase is due to the restoration of block grant funds the general assembly removed from last year's budget. It also reflects a sizeable decrease in Workforce Investment Act funding based on projected reductions in federal dollars which pass through the state. We continue to experience growth in criminal justice programs as we expand our service areas to meet state needs. The planning staff continues to pursue fee based and grant based revenue. There has been tremendous improvement in revenue projections from direct planning contracts and new initiatives. The PTRC continues to experience growth in our Weatherization revenues. The programmatic expansion to Alamance and Caswell Counties is included in the revenue projections since those counties are now a permanent part of the PTRC service area. Continuation of the Duke Energy weatherization initiative is also a positive factor in revenue growth. The majority of the total revenue in our four major programs, Aging, Workforce, Housing, and Weatherization, pass through to participants and service providers for the direct benefit of the citizens of the region.

The dues rate remains constant at \$.21 per capita. The dues are used to match grant allocations from various programs and to cover the general operation and support to the board of delegates. It is a point of pride to our staff that over 65% of our dues go right back into the community as direct services through match for our aging program. We strive to be good stewards of your funds and commit to maximizing your return on investment each and every budget cycle.

The expenditure portion of the budget is broken down in the four previously described sections across seven major program areas. These major programs by size are the Area Agency on Aging, Workforce Development, Housing, Weatherization, Planning, Criminal Justice, and Other. Each program budget consists of staff salaries, fringe benefit costs, indirect cost allocation, and program delivery costs.

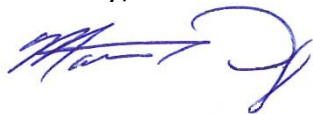
Staff salaries are the largest single expenditure category in the budget. The Piedmont Triad Regional Council currently operates with 103 full time staff. Salaries are allocated based on the revised pay and classification system approved by the board of delegates on June 19, 2013. The budget includes funding for one time merit payments not to exceed 3%, and performance based increases at an average of 2.5% for employees meeting or exceeding work expectations.

The fringe benefit rate of 31% is multiplied by salaries to provide a total cost for all fringe benefits provided to the staff by the regional council. The major cost driver in this category is health insurance. Insurance costs forced a 1% increase in our fringe benefit rate for the coming year. This budget also includes an employee contribution to healthcare premiums. Each employee is responsible for \$50 per month of their premium costs. Employees who voluntarily participate in the wellness program and meet their goals will have this cost waved. Wellness is a key component to our ability to control healthcare costs in the future. Employees may access coverage for dependents at their own expense. Other items in the fringe benefit rate are included in the fringe benefit schedule.

The indirect rate of 36% is charged against salaries and fringe benefits. The Piedmont Triad Regional Council charges an indirect rate for general administrative cost rather than directly charging each item. This is the same as an overhead rate in the private sector. Indirect cost allocation is a mechanism which cuts down on administrative work. Indirect cost allocation plans must conform to Internal Revenue tax codes to be valid. The Department of Housing and Urban Development (HUD) is our cognizant agency and certifies our indirect cost allocation plan. Approval by HUD allows the plan to be used for any federal program.

The finance staff has worked diligently to provide this document for your consideration. I would like to personally acknowledge the long hours they have worked. The dedication of your staff is admirable. It is with humble regard that I commit this work product for your consideration. Thank you for your service to the PTRC.

Sincerely,



Matthew L. Dolge
Executive Director

**PIEDMONT TRIAD REGIONAL COUNCIL
BUDGET ORDINANCE 2015 - 2016**

Be it ordained by the Piedmont Triad Regional Council (PTRC):

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of PTRC and its activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016 in accordance with the Chart of Accounts heretofore established for PTRC:

General / Council	\$ 63,160
TOTAL GENERAL FUND APPROPRIATION	\$ 63,160

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fund Balance	\$ -
COG Dues	62,560
Interest	600
TOTAL GENERAL FUND ESTIMATED REVENUES	\$ 63,160

Section 3. The following amounts are hereby appropriated in the Special Revenue Fund - Grant Project Fund for the operation of PTRC and its activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016 in accordance with the Chart of Accounts heretofore established for PTRC:

Administration	\$ 260,738
Crime Control and Public Safety	2,124,763
Environmental Protection	354,321
Health and Human Services (Aging)	12,546,656
Housing	5,252,690
Planning	140,143
Transportation	241,631
Workforce Development	6,480,054
Weatherization	2,761,239
TOTAL GRANT PROJECT APPROPRIATION	\$ 30,162,235

Continued on next page.

Section 4. It is estimated that the following revenues will be available in the Special Projects Fund - Grant Project Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

	Federal Grants					21,925,717
	State Grants					7,679,449
	Appropriated Fund Balance					-
	Dues					429,044
	Interest					-
	Local Projects & Fees					128,025
	TOTAL GRANT PROJECT ESTIMATED REVENUES					30,162,235

Section 5. The following amounts are hereby appropriated in the Special Revenue Fund- Local Projects Fund for the operation of PTRC and its activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016 in accordance with the Chart of Accounts heretofore established for PTRC:

	Administrative Services					198,150
	Crime Control and Public Safety					498,391
	Environmental Protection					113,600
	Health and Human Services (Aging)					147,000
	Housing					5,000
	Misc. Local Projects					671,065
	Planning					273,715
	Workforce Development					137,573
	Weatherization					2,095,817
	TOTAL LOCAL PROJECTS APPROPRIATION					4,140,311

Section 6. It is estimated that the following revenues will be available in the Special Revenue Fund - Local Projects Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

	APPROPRIATED FUND BALANCE					-
	COG DUES and INTEREST					197,782
	LOCAL PROJECT FUND FEES					3,942,529
	TOTAL LOCAL PROJECT ESTIMATED REVENUES					4,140,311

TOTAL APPROPRIATIONS 34,365,706

Section 7: The Executive Director is hereby authorized to transfer appropriations as contained herein under the following conditions:

- | | | | | | | |
|--|----|---|--|--|--|--|
| | | | | | | |
| | a. | He may transfer amounts between line item expenditures within a grant without limitation and without a report being required. | | | | |
| | | | | | | |

PIEDMONT TRIAD REGIONAL COUNCIL
BUDGET BY AREA
7/1/15 to 6/30/16

	Fund 001	Fund 002 & 003	Total	% of Total Budget
Administration	260,738		260,738	0.8%
Administrative Services		198,150	198,150	0.6%
Crime Control and Public Safety	2,124,763	498,391	2,623,154	7.6%
Environmental Protection	354,321	113,600	467,921	1.4%
General Fund / Dues		63,160	63,160	0.2%
Health and Human Services (Aging)	12,546,656	147,000	12,693,656	36.9%
Housing	5,252,690	5,000	5,257,690	15.3%
Misc. Local Projects		671,065	671,065	2.0%
Planning	140,143	273,715	413,858	1.2%
Transportation	241,631		241,631	0.7%
Workforce Development	6,480,054	137,573	6,617,627	19.3%
Weatherization	2,761,239	2,095,817	4,857,056	14.1%
Totals	30,162,235	4,203,471	34,365,706	
	30,162,235	4,203,471	34,365,706	
	-	-		

REVISED - slightly lower RPO dues to reflect the match required by NCDOT

Proposed PTRC Dues 2015-2016

Local Government	Population Estimate (2013)	Proposed Dues (.21 per capita)	RPO Dues	Stormwater Dues	Total Dues
Village of Alamance	1,002	\$ 550	\$ -	\$ -	\$ 550
Alamance County	153,595	32,255	-	-	32,255
City of Archdale	11,746	2,467	-	4,500	6,967
City of Asheboro	25,676	5,392	-	5,000	10,392
Town of Bermuda Run	2,516	550	-	-	550
Town of Bethania	327	550	-	-	550
Town of Biscoe	1,713	550	-	-	550
Town of Boonville	1,224	550	162	-	712
City of Burlington	51,396	10,793	-	6,000	16,793
Town of Candor	846	550	-	-	550
Caswell County	23,844	5,007	2,338	-	7,345
Village of Clemmons	19,158	4,023	-	-	4,023
Town of Cooleemee	963	550	128	-	678
Town of Danbury	186	550	100	-	650
Davidson County	163,770	34,392	-	7,000	41,392
Davie County	41,507	8,716	3,317	-	12,033
Town of Denton	1,615	550	-	-	550
Town of Dobson	1,592	550	213	-	763
Town of East Bend	605	550	100	-	650
City of Eden	15,406	3,235	-	-	3,235
Town of Elkin	3,959	831	518	-	1,349
Town of Elon	9,769	2,051	-	4,000	6,051
Forsyth County	360,471	75,699	-	-	75,699
Town of Franklinville	1,156	550	-	-	550
Town of Gibsonville	6,703	1,408	-	4,000	5,408
City of Graham	14,177	2,977	-	4,500	7,477
Town of Green Level	2,074	550	-	3,500	4,050
City of Greensboro	278,654	58,517	-	-	58,517
Guilford County	507,419	106,558	-	-	106,558
Town of Haw River	2,311	550	-	3,500	4,050
City of High Point	107,642	22,605	-	-	22,605
Town of Jamestown	3,603	757	-	-	757
Town of Jonesville	2,278	550	302	-	852
Town of Kernersville	24,025	5,045	-	-	5,045
City of King	6,850	1,439	-	-	1,439
Town of Lewisville	12,910	2,711	-	-	2,711
City of Lexington	18,655	3,918	-	4,500	8,418

Local Government	Population Estimate (2013)	Proposed Dues (.21 per capita)	RPO Dues	Stormwater Dues	Total Dues
Town of Liberty	2,665	560	-	-	560
Town of Madison	2,216	550	-	-	550
Town of Mayodan	2,456	550	-	-	550
City of Mebane	12,136	2,549	-	4,500	7,049
Town of Midway	4,714	990	-	-	990
Town of Mocksville	5,113	1,074	674	-	1,748
Montgomery County	27,768	5,831	2,755	-	8,586
City of Mount Airy	10,372	2,178	1,386	-	3,564
Town of Mount Gilead	1,124	550	-	-	550
Town of Oak Ridge	6,786	1,425	-	4,000	5,425
Town of Pilot Mountain	1,492	550	199	-	749
Town of Pleasant Garden	4,578	961	-	-	961
Town of Ramseur	1,694	550	-	-	550
City of Randleman	4,163	874	-	3,500	4,374
Randolph County	142,561	29,938	10,721	6,000	46,659
City of Reidsville	14,246	2,992	-	4,500	7,492
Rockingham County	92,254	19,373	9,249	6,000	34,622
Town of Rural Hall	3,025	635	-	-	635
Town of Seagrove	228	550	-	-	550
Stokes County	46,731	9,814	3,760	-	13,574
Town of Stokesdale	5,373	1,128	-	-	1,128
Town of Stoneville	1,044	550	-	-	550
Town of Summerfield	10,886	2,286	-	4,500	6,786
Surry County	73,344	15,402	7,530	-	22,932
City of Thomasville	26,897	5,648	-	5,000	10,648
Town of Tobaccoville	2,478	550	-	-	550
City of Trinity	6,634	1,393	-	4,000	5,393
Town of Troy	3,294	692	-	-	692
Town of Walkertown	4,791	1,006	-	-	1,006
Town of Wallburg	3,072	645	-	-	645
Town of Walnut Cove	1,413	550	186	-	736
Town of Wentworth	2,763	580	-	-	580
City of Winston-Salem	235,527	49,461	-	-	49,461
Yadkin County	38,131	8,008	4,163	-	12,171
Town of Yadkinville	2,937	617	393	-	1,010
Town of Yanceyville	2,012	550	-	-	550
Totals	2,688,261	\$ 570,606	\$ 48,194	\$ 88,500	\$ 707,300

PIEDMONT TRIAD REGIONAL COUNCIL
INDIRECT COST AND FRINGE BENEFIT PLAN
PROVISIONAL RATE METHOD
BASE METHOD: SALARIES PLUS FRINGE
JULY 1, 2015 - JUNE 30, 2016

**CERTIFICATION BY THE PIEDMONT TRIAD
REGIONAL COUNCIL**

INDIRECT COST PROPOSAL

I hereby certify as the responsible official of the Piedmont Triad Regional Council that the information contained in this indirect cost proposal for the fiscal year ending June 30, 2016, is correct and was prepared in accordance with the policies and procedures contained in the OMB Circular A-87. I further certify these procedures were utilized:

- (a) to prevent cost from being allocated to Federal Programs as indirect costs that have already been treated as direct program costs; and
- (b) to ensure that consistent treatment was accorded similar costs, for all programs in the Agency, regardless of source of funds; and
- (c) to ensure that costs have not been treated as indirect costs of Federal Programs inconsistent with statutory restrictions governing those programs.

Robin C. Shelton
Finance Director

Matthew L. Dolge
Executive Director

PIEDMONT TRIAD REGIONAL COUNCIL

Indirect Costs to be Allocated

Cost Allocation Plan for Fiscal Year 2015 – 2016

SALARIES

PERSONNEL AS LISTED WILL BE CHARGED TO THE INDIRECT COST POOL.

FRINGE BENEFITS

FRINGE BENEFITS WILL BE CHARGED TO ALL PROJECTS AND THE INDIRECT COST POOL ON A PRE-DETERMINED FRINGE BENEFIT RATE.

RETIREMENT

RETIREMENT EXPENSES WILL BE CHARGED TO ALL PROJECTS AND THE INDIRECT COST POOL ON A PRE-DETERMINED RATE SET BY N. C. LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM BASED ON ACTUAL COST.

TEMPORARY PERSONNEL

TEMPORARY PERSONNEL EXPENSE WILL BE CHARGED TO THE INDIRECT COST POOL. TEMPORARY PERSONNEL EXPENSE FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

PROFESSIONAL, LEGAL, AND ACCOUNTING SERVICES

SINGLE AUDIT FEES WILL BE CHARGED TO THE INDIRECT COST POOL. OTHER PROFESSIONAL SERVICES EXPENSE WILL BE CHARGED TO THE INDIRECT COST POOL (ATTORNEY, LRO LIASON, ETC.)

TELEPHONE & POSTAGE

ALL TELEPHONE, POSTAGE AND MISCELLANEOUS COMMUNICATION CHARGES ARE TO BE CHARGED TO THE INDIRECT COST POOL. TELEPHONE AND POSTAGE FOR SPECIFIC PROGRAMS WILL BE CHARGED TO THE PROGRAM.

TRAVEL & PARKING

TRAVEL WILL BE CHARGED DIRECTLY TO ALL PROJECTS AND THE INDIRECT COST POOL BASED ON ACTUAL COST. (THE TRAVEL LINE ITEM IN THE INDIRECT COST PLAN APPLIES ONLY TO THOSE EMPLOYEES LISTED IN THE INDIRECT COST PLAN.) PARKING EXPENSE FOR BOARD MEMBERS AND OTHER VISITORS WILL BE CHARGED TO THE INDIRECT COST POOL.

EQUIPMENT AND VEHICLES MAINTENANCE-REPAIR

ALL EQUIPMENT MAINTENANCE AND REPAIR COST WILL BE CHARGED TO THE INDIRECT COST POOL. EQUIPMENT AND VEHICLES MAINTENANCE AND REPAIR COSTS FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

OCCUPANCY EXPENSE

OCCUPANCY FOR COMMON AREAS WILL BE CHARGED TO THE INDIRECT COST POOL. OCCUPANCY FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM BASED ON THE SQUARE FOOTAGE RATE MULTIPLIED BY THE SQUARE FOOTAGE OCCUPIED.

PIEDMONT TRIAD REGIONAL COUNCIL

Indirect Costs to be Allocated

Cost Allocation Plan for Fiscal Year 2015 - 2016

PAGE 2

EQUIPMENT RENTAL

ALL RENTED EQUIPMENT USED WILL BE CHARGED TO THE INDIRECT COST POOL. RENTAL EQUIPMENT USED FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

ADVERTISING

ALL ADVERTISING EXPENSES ARE TO BE CHARGED TO THE INDIRECT COST POOL. ADVERTISING EXPENSES FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

SUPPLIES AND SPECIAL MATERIALS

ALL OFFICE AND GENERAL USE SUPPLIES ARE TO BE CHARGED TO THE INDIRECT COST POOL. SPECIAL SUPPLIES AND MATERIALS FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

PRINTING COSTS

ALL PRINTING COSTS ARE TO BE CHARGED TO THE INDIRECT COST POOL. SPECIAL PRINTING COSTS FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

COMPUTER SERVICES, LICENSING & FEES

ALL COMPUTER SERVICES SUCH AS PAYROLL PROCESSING EXPENSES WILL BE CHARGED TO THE INDIRECT COST POOL. PAYROLL PROCESSING CHARGES FOR SPECIFIC PROGRAMS WILL BE CHARGED DIRECTLY TO THE PROGRAM.

TRASH DISPOSAL/RECYCLING

ALL TRASH DISPOSAL AND RECYCLING EXPENSES WILL BE CHARGED TO THE INDIRECT COST POOL. SPECIAL TRASH DISPOSAL EXPENSES FOR SPECIFIC PROGRAMS WILL BE CHARGED TO THE PROGRAM.

DUES, SUBSCRIPTIONS,PUBLICATIONS, NEWSPAPERS & MISCELLANEOUS

ALL DUES, SUBSCRIPTIONS,PUBLICATIONS, NEWSPAPERS AND MISCELLANEOUS COSTS WILL BE CHARGED TO THE INDIRECT COST POOL.

BONDING, FIRE INSURANCE & PUBLIC EMPLOYEE LIABILITY

ALL BONDING, FIRE INSURANCE AND PUBLIC EMPLOYEE LIABILITY INSURANCE WILL BE CHARGED TO THE INDIRECT COST POOL.

PIEDMONT TRIAD REGIONAL COUNCIL
Calculation of Fringe Benefits Rate
Fiscal Year 2015 - 2016

Total Salaries	5,295,014		
Salaries over SS Max	(18,618)		
Cafeteria Plan Deductions	(1,636,422)		
Plus Employee Compensation	15,600		
Social Security 6.2%	3,655,575	6.20%	226,646
Medicare 1.45%	3,674,193	1.45%	53,276
Group Health, Life and Dental Insurance			630,034
EAP/Wellness			30,119
Worker's Compensation Insurance			26,000
Unemployment - NC ESC			21,500
Accrued Vacation Leave			45,000
Health Reimbursement Arrangement			66,000
Employer Contribution to Retirement System	5,032,096	6.67%	335,641
Employer Contribution to 401K	5,032,096	2.50%	125,802
Total Fringe Benefits			1,560,018
Fringe Benefits Rate:	Total Fringe Benefits	1,560,018	31.00%
	Salaries Subject to 401k & Retirement	5,032,096	

PIEDMONT TRIAD REGIONAL COUNCIL			
Calculation of Indirect Cost Rate			
Fiscal Year 2015 - 2016			
Executive Director			62,588
Assistant Executive Director & Dir of Mgmt Services			97,560
Finance Director			93,446
Information Technology Manager			81,334
Information Technology Manager			60,552
Accounting Technician			18,232
Accounting Technician			18,778
Accounting Technician			18,002
Accounting Technician - Part Time			10,000
Executive Assistant			52,277
Executive Assistant			35,468
Receptionist			13,757
Receptionist			13,757
Maintenance			16,000
Miscellaneous Others (Planning)			4,000
TOTAL SALARIES			595,751
Fringe Benefits	(see Indirect TB)	31.00%	168,101
Fringe Benefits Indirect Part-Time			4,094
Bonding, Fire Insurance & Public Officials Liability Insurance			15,000
Professional Services			50,000
Attorney's Fees			3,250
Advertising			1,500
Printing Costs			4,000
Computer Services, Licensing, Fees & Payroll Processing			75,000
Equipment Rental			53,256
Telephone			30,960
Postage			26,000
Dues, Subscriptions, Memberships, Misc.			16,000
Office Supplies			71,410
Equipment and Vehicles Maintenance and Repair			11,750
Travel & Parking			16,000
Occupancy Costs - Common Areas			220,000
TOTAL INDIRECT COST			1,362,071

Continued from previous page - Indirect Cost Rate

Indirect Cost Rate:	Total Indirect Costs	1,362,071	36.00%
	Total Direct Salaries & Fringe	3,783,432	
	Salaries	Fringe Benefits	Total
Total Direct Salaries & Fringe Benefits	4,699,263	1,456,835	6,156,099
(Total Salaries less Grant 400 Salaries)			
Minus Salaries not Subject to Indirect***	(1,811,177)	(561,489)	(2,372,666)
	2,888,086	895,346	3,783,432
Total Salaries	5,295,014		
Salaries not Subject to Indirect	1,811,177		
	3,483,837		
* Yadkin, Surry, Davie, Rockingham and Forsyth WFD positions are not housed in PTRC offices.			
Davie, Surry and Yadkin Criminal Justice positions are not housed in PTRC offices.			
Service Corps is direct charged.			

PIEDMONT TRIAD REGIONAL COUNCIL				
SATELLITE OFFICES				
Calculation of Indirect Cost Rate				
Fiscal Year 2015-2016				
Budgeted Bonding, Fire, and Public Officials Liability Insurance			\$ 6,000	
Divided by: Total Budgeted Salaries			\$ 5,295,014	
Multiplied by Salaries not subject to indirect			<u>\$ 1,811,177</u>	
Indirect Cost for Satellite Offices			\$ 2,052	