PART II

Table 4 - 2
PROPOSED BHJ STAFF UTILIZATION FY 2026 - REVISION 2

Name	Agency Administration		Transp.	Local Dev & Admin	Local Agency	Economic Dev & Planning	Community Dev	TOTAL
	Supervisor	Gen. Admin.						
	%	%	%	%	%	%	%	%
Paprocki, Michael	2.00%	10.00%	62.41%	1.50%	0.09%	17.80%	6.20%	100.00%
Cresap, Cody		3.37%	86.29%		0.34%	10.00%		100.00%
Henne, Mark		3.38%	80.60%	5.00%		11.02%		100.00%
Stegner, Alyssa		7.70%	92.00%		0.30%			100.00%
Fabian, Carlo		1.50%	3.24%	35.00%	0.33%		59.93%	100.00%
Erste, Ben		1.50%		40.00%	0.37%		58.13%	100.00%
Howell, Rhonda		82.00%	5.40%	1.00%		2.00%	9.60%	100.00%
Duffy, Paige		98.00%	2.00%					100.00%
Dennis, Erin		96.13%	2.37%	1.50%				100.00%

Table 4 - 3
BHJ STAFF POSITIONS AND FY 2026 SALARY - REVISION 2

Position	Staff	Base Salary	Exempt = E Nonexempt = N
Executive Director	Paprocki, Michael	$ 97,475.00	E
Transportation Engineer 1	Cresap, Cody	$ 66,464.05	E
Transportation Planner	Henne, Mark	$ 30,182.99	N
Communications Planner	Stegner, Alyssa	$ 52,000.00	E
Regional Planning Specialist	Fabian, Carlo	$ 47,518.78	E
Regional Planning Director	Erste, Ben	$ 62,253.96	E
Finance Manager	Howell, Rhonda	$ 67,693.95	E
Office Assistant	Duffy, Paige	$ 27,059.39	N
Office Manager	Dennis, Erin	$ 31,408.39	N
TOTAL		**$482,056.51**	

Table 5 - 1
BHJ FY 2026 REVENUES BY SOURCE - REVISION 2

Three County Interstate Planning Functions of BHJ

	Source	Amount	Total
6252	**FHWA-WV (Joint Plng Funds)**	$ 263,000.00	
	WVDOT	$ 32,875.00	$ 295,875.00
	APO# PAG24 *183		
6251	FHWA-OH (Joint Plng Funds)	$ 207,779.00	
	ODOT	$ 25,972.00	$ 233,751.00
	PID # 122319		
6251 C/O	FHWA-OH (Joint Plng Funds) Carryover	$ 40,000.00	
	ODOT Carryover	$ 5,000.00	$ 45,000.00
	PID # 118130		
	Program		**$ 574,626.00**
	Matching Funds		
	Dues From Counties	$ 106,980.00	
	Dues From Cities	$ 20,340.00	$ 127,320.00
	Weirton / Brooke County	$ 10,000.00	$ 10,000.00
	West Virginia Development Office	$ 36,000.00	$ 36,000.00
			$ 173,320.00
	SUBTOTAL		**$ 747,946.00**

Planning and Development for WV Region XI Functions of BH

	Source	Amount	Total
1100 LOCAL DEVELOPMENT & ADMIN SERVICES			
1100	**ARC 2025 Calendar Year**	$ 32,095.00	
1100	**ARC 2026 Calendar Year**	$ 32,095.00	$ 64,190.00
4000 ECONOMIC DEVELOPMENT & PLANNING			
4001	**US EDA Admin**	$ 42,000.00	$ 42,000.00
7000 COMMUNITY DEVELOPMENT			
7205	Hammond Water Improvement	$ 20,100.00	$ 20,100.00
7215	Beech Bottom Water	$ 8,850.00	$ 8,850.00
7220	Hancock Co. - Newell Sewer	$ 15,400.00	$ 15,400.00
7231	Follansbee Sewer	$ 44,800.00	$ 44,800.00
7232	Follansbee - Army Corp	$ 5,000.00	$ 5,000.00
7242	Tomlinson / Newell Sewer	$ 15,850.00	$ 15,850.00
7320	Oakland PSD Water	$ 2,727.00	$ 2,727.00
7325	Chester Sewer	$ 9,000.00	$ 9,000.00
7412	BC Sewer IIC	$ 2,000.00	$ 2,000.00
74212	Brooke Co - ARPA Proj 12	$ 2,000.00	$ 2,000.00
74213	Brooke Co- ARPA Proj 13	$ 3,595.00	$ 3,595.00
7422	Brooke Co - ARPA Proj 2	$ 2,442.00	$ 2,442.00
7542	Weirton Sewer Capacity	$ 13,000.00	$ 13,000.00
7543	Weirton Storm Sewer 604(b)	$ 2,000.00	$ 2,000.00
7544	Weirton Water Capacity	$ 15,500.00	$ 15,500.00
7955	Power- Broadband Grant	$ 19,500.00	$ 19,500.00
4671	BDC COMMUNITY-WIDE ASSESSMENT BROWNSFIELD	$ 5,200.00	$ 5,200.00
			$ -
71001	2025 BROWNSFIELD ASSESSMENT GRANT	$ 275,000.00	$ 275,000.00
	SUBTOTAL		**$ 568,154.00**
	Other/Pass Through; Not in BHJ Budget		
	6751 FTA s9/5307 Steel Valley Regional Transit - local (20%)	$ 14,850.00	
	6751 FTA s9/5307 Steel Valley Regional Transit - federal (80%)	$ 59,400.00	
	US EDA Admin	$ 28,000.00	
	TOTAL BHJ FUNDING		**$ 1,316,100.00**

Table 5 - 2
FY 2026 EXPENDITURES - REVISION 2

Category	Funded	Match	Total
WEST VIRGINIA PLANNING			
1000 WV Planning & Dev. Service	$ 64,190		
1000 Match Requirement		$ 64,190	$ 128,380
4000 WV EDA Planning	$ 42,000		
		$ 28,000	$ 70,000
7000 WV Water & Sewer Planning	$ 162,263		$ 162,263
7000 Broadband Grants	$ 19,500		$ 19,500
		$ -	
71000 US EPA Grant	$ 280,200		
71000 Match Requirement (Indirect Costs)	$ -	$ -	$ 280,200
WEST VIRGINIA PLANNING TOTAL	**$ 568,153**	**$ 92,190**	**$ 660,343**
TRANSPORTATION PLANNING			
6601 Short Range Element	$ 40,868		
6601 Match Requirement		$ 4,541	$ 45,409
6602 TIP	$ 29,143		
6602 Match Requirement		$ 3,238	$ 32,382
6605 Surveillance	$ 85,683		
6605 Match Requirement		$ 9,520	$ 95,203
6610 Long Range Element	$ 31,394		
6610 Match Requirement		$ 3,488	$ 34,883
6251 Service Ohio	$ 104,749		
6251 Match Requirement		$ 11,639	$ 116,387
6251 Service Ohio CarryOver	$ 46,096		
6251 Match Requirement		$ 5,122	$ 51,218
6252 Service WV	$ 195,422		
6252 Match Requirement		$ 21,714	$ 217,136
6740 Mass Transpt Planning	$ 15,752		
6740 Match Requirement		$ 1,750	$ 17,502
6651 Mobility	$ 25,518		
6651 Match Requirement		$ 2,835	$ 28,353
TRANSPORTATION PLANNING TOTAL	**$ 574,626**	**$ 63,847**	**$ 638,473**
9000 Local Funds		$ 18,285	$ 18,285
LOCAL FUNDS TOTAL		**$ 18,285**	**$ 18,285**
TOTAL BHJ EXPENDITURES	**$1,142,778**	**$174,322**	**$1,317,101**

numbers may not add due to rounding

Table 5 - 3
FY 2026 EXPENDITURES & REVENUE BY SOURCE - REVISION 2

Fringe	67.81%
Indirect	113.89%

Category	Allocation	Cost Subtotal	Funding Source: FTA/FHWA-OH	ODOT	FHWA-WV	WVDOT	LOCAL/ STATE MATCH	ARC 1100	WV EDA GRANT 4001	7205	7215	7220	7231	7232	7242	7320	7325
LOCAL DEV	Direct Labor	$ 40,006					$ 20,003	$ 20,003									
	Fringe	$ 27,130					$ 13,565	$ 13,565									
	Indirect	$ 45,562					$ 22,781	$ 22,781									
	Other Direct	$ 15,683					$ 7,841	$ 7,841									
	Subtotal	**$ 128,380**					$ 64,190	**$ 64,190**									
COMM DEV	Direct Labor	$ 67,428								$ 7,100	$ 3,128	$ 5,460	$ 15,886	$ 1,750	$ 5,618	$ 961	$ 3,150
	Fringe	$ 45,725								$ 4,815	$ 2,121	$ 3,703	$ 10,773	$ 1,187	$ 3,810	$ 652	$ 2,136
	Indirect	$ 76,792								$ 8,086	$ 3,562	$ 6,218	$ 18,092	$ 1,993	$ 6,398	$ 1,094	$ 3,587
	Other Direct	$ 272,018								$ 99	$ 38	$ 19	$ 48	$ 70	$ 24	$ 20	$ 126
	Subtotal	**$ 461,963**								$ 20,100	$ 8,850	$ 15,400	$ 44,800	$ 5,000	$ 15,850	$ 2,727	$ 9,000
TRANSPT	Direct Labor	$ 168,051	$ 76,070	$ 9,508	$ 58,371	$ 7,297	$ 16,805										
	Fringe	$ 113,962	$ 51,586	$ 6,448	$ 39,584	$ 4,949	$ 11,396										
	Indirect	$ 191,389	$ 86,634	$ 10,828	$ 66,477	$ 8,311	$ 19,139										
	Other Direct	$ 165,070	$ 33,491	$ 4,186	$ 98,565	$ 12,321	$ 16,507										
	Subtotal	$ 638,473	**$ 247,781**	**$ 30,970**	**$ 262,997**	**$ 32,878**	**$ 63,847**										
ECON DEV	Direct Labor	$ 24,005					$ 9,602		$ 14,403								
	Fringe	$ 16,279					$ 6,512		$ 9,767								
	Indirect	$ 27,339					$ 10,936		$ 16,403								
	Other Direct	$ 2,377					$ 951		$ 1,426								
	Subtotal	**$ 70,000**					**$ 28,000**		**$ 42,000**								
9000 LOCAL $'S	Direct Labor	$ 747					$ 747										
	Fringe	$ 507					$ 507										
	Indirect	$ 851					$ 851										
	Other Direct	$ 16,180					$ 16,180										
	Subtotal	**$ 18,285**					**$ 18,285**										
TOTAL AGENCY	**Direct Labor**	**$300,237**	**$76,070**	**$9,508**	**$58,371**	**$7,297**	**$47,157**	**$20,003**	**$14,403**	**$7,100**	**$3,128**	**$5,460**	**$15,886**	**$1,750**	**$5,618**	**$961**	**$3,150**
	Fringe	**$203,603**	**$51,586**	**$6,448**	**$39,584**	**$4,949**	**$31,979**	**$13,565**	**$9,767**	**$4,815**	**$2,121**	**$3,703**	**$10,773**	**$1,187**	**$3,810**	**$652**	**$2,136**
	Indirect	**$341,933**	**$86,634**	**$10,828**	**$66,477**	**$8,311**	**$53,706**	**$22,781**	**$16,403**	**$8,086**	**$3,562**	**$6,218**	**$18,092**	**$1,993**	**$6,398**	**$1,094**	**$3,587**
	Other Direct	**$471,328**	**$33,491**	**$4,186**	**$98,565**	**$12,321**	**$41,479**	**$7,841**	**$1,426**	**$99**	**$38**	**$19**	**$48**	**$70**	**$24**	**$20**	**$126**
	TOTAL	**$1,317,101**	**$247,781**	**$30,970**	**$262,997**	**$32,878**	**$174,322**	**$64,190**	**$42,000**	**$20,100**	**$8,850**	**$15,400**	**$44,800**	**$5,000**	**$15,850**	**$2,727**	**$9,000**
		$ 1,317,101	FHWA-OH	ODOT	FHWA-WV	WVDOT	LOCAL DUES	ARC 1100	GRANT 4001	7205	7215	7220	7231	7232	7242	7320	7325
			FHWA-OH & ODOT $ 278,751		FHWA-WV & WVDOT $ 295,875												

Table 5 - 3
FY 2026 EXPENDITURES & REVENUE BY SOURCE - I

Fringe	67.81%
Indirect	113.89%

Category	Allocation	Cost Subtotal	7412	74212	74213	7422	7542	7543	7544	7955	4671	71001
LOCAL DEV	Direct Labor	$ 40,006										
	Fringe	$ 27,130										
	Indirect	$ 45,562										
	Other Direct	$ 15,683										
	Subtotal	**$ 128,380**										
COMM DEV	Direct Labor	$ 67,428	$ 650	$ 650	$ 1,267	$ 863	$ 4,575	$ 650	$ 5,365	$ 3,430	$ 1,800	$ 5,125
	Fringe	$ 45,725	$ 441	$ 441	$ 859	$ 585	$ 3,102	$ 441	$ 3,638	$ 2,326	$ 1,221	$ 3,475
	Indirect	$ 76,792	$ 740	$ 740	$ 1,443	$ 983	$ 5,210	$ 740	$ 6,110	$ 3,906	$ 2,050	$ 5,837
	Other Direct	$ 272,018	$ 169	$ 169	$ 26	$ 11	$ 112	$ 169	$ 387	$ 9,839	$ 129	$ 260,563
	Subtotal	**$ 461,963**	$ 2,000	$ 2,000	$ 3,595	$ 2,442	$ 13,000	$ 2,000	$ 15,500	$ 19,500	$ 5,200	$ 275,000
TRANSPT	Direct Labor	$ 168,051										
	Fringe	$ 113,962										
	Indirect	$ 191,389										
	Other Direct	$ 165,070										
	Subtotal	$ 638,473										
ECON DEV	Direct Labor	$ 24,005										
	Fringe	$ 16,279										
	Indirect	$ 27,339										
	Other Direct	$ 2,377										
	Subtotal	**$ 70,000**										
9000 LOCAL $'S	Direct Labor	$ 747										
	Fringe	$ 507										
	Indirect	$ 851										
	Other Direct	$ 16,180										
	Subtotal	**$ 18,285**										
TOTAL AGENCY	**Direct Labor**	**$300,237**	**$650**	**$650**	**$1,267**	**$863**	**$4,575**	**$650**	**$5,365**	**$3,430**	**$1,800**	**$5,125**
	Fringe	**$203,603**	**$441**	**$441**	**$859**	**$585**	**$3,102**	**$441**	**$3,638**	**$2,326**	**$1,221**	**$3,475**
	Indirect	**$341,933**	**$740**	**$740**	**$1,443**	**$983**	**$5,210**	**$740**	**$6,110**	**$3,906**	**$2,050**	**$5,837**
	Other Direct	**$471,328**	**$169**	**$169**	**$26**	**$11**	**$112**	**$169**	**$387**	**$9,839**	**$129**	**$260,563**
	TOTAL	**$1,317,101**	**$2,000**	**$2,000**	**$3,595**	**$2,442**	**$13,000**	**$2,000**	**$15,500**	**$19,500**	**$5,200**	**$275,000**
		$ 1,317,101	**7412**	**74212**	**74213**	**7422**	**7542**	**7543**	**7544**	**7955**	**4671**	**71001**

Table 5 - 4

FY 2026 BUDGET DETAIL BY TRANSPORTATION SUB-CATEGORY & FUNDING SOURCE - REVISION 2

Fringe	67.81%
Indirect	113.89%

Category			TOTAL	PID # FHWA-OH	PID # ODOT	AGREEMENT # OL 603 FHWA-WV	AGREEMENT # OL 603 WVDOT	LOCAL
		minimum direct		44.81%	5.60%	35.19%	4.40%	10.00%
6601	**Short Range Element**							
	Direct Labor		$15,587.00	$ 6,985	$ 873	5,485	$ 686	$ 1,559
	Fringe		$10,570.19	$ 4,737	$ 592	3,720	$ 465	$ 1,057
	Indirect		$17,751.66	$ 7,955	$ 994	6,247	$ 781	$ 1,775
	Other Direct		$1,500.00	$ 672	$ 84	528	$ 66	$ 150
	SUBTOTAL	**1500**	**$45,408.85**	**$ 20,348**	**$ 2,543**	15,979	$ 1,998	$ 4,541
6602	**TIP**							
	Direct Labor		$10,785.00	$ 4,833	$ 604	3,795	$ 475	$ 1,079
	Fringe		$7,313.75	$ 3,277	$ 410	2,574	$ 322	$ 731
	Indirect		$12,282.78	$ 5,504	$ 688	4,322	$ 540	$ 1,228
	Other Direct		$2,000.00	$ 896	$ 112	704	$ 88	$ 200
	SUBTOTAL	**2000**	**$32,381.53**	**$ 14,510**	**$ 1,813**	11,395	$ 1,425	$ 3,238
6605	**Surveillance**							
	Direct Labor		$29,181.00	$ 13,076	$ 1,634	10,269	$ 1,284	$ 2,918
	Fringe		$19,788.84	$ 8,867	$ 1,108	6,964	$ 871	$ 1,979
	Indirect		$33,233.53	$ 14,892	$ 1,861	11,695	$ 1,462	$ 3,323
	Other Direct		$13,000.00	$ 5,825	$ 728	4,575	$ 572	$ 1,300
	SUBTOTAL	**13000**	**$95,203.38**	**$ 42,661**	**$ 5,331**	33,502	$ 4,189	$ 9,520
6610	**Long Range Element**							
	Direct Labor		$11,956.84	$ 5,358	$ 670	4,208	$ 526	$ 1,196
	Fringe		$8,108.43	$ 3,633	$ 454	2,853	$ 357	$ 811
	Indirect		$13,617.36	$ 6,102	$ 763	4,792	$ 599	$ 1,362
	Other Direct		$1,200.00	$ 538	$ 67	422	$ 53	$ 120
	SUBTOTAL	**1000**	**$34,882.62**	**$ 15,631**	**$ 1,953**	12,275	$ 1,535	$ 3,488
6251	**Service Ohio**							
	Direct Labor		$31,783.74	$ 25,427	$ 3,178			$ 3,178
	Fringe		$21,553.87	$ 17,243	$ 2,155			$ 2,155
	Indirect		$36,197.73	$ 28,958	$ 3,620			$ 3,620
	Other Direct		$26,852.00	$ 21,482	$ 2,685			$ 2,685
	SUBTOTAL	**20000**	**$116,387.34**	**$ 93,110**	**$ 11,639**			$ 11,639
6251 C/O	**Service OH Carryover**							
	Direct Labor		$17,088.00	$ 13,670	$ 1,709			$ 1,709
	Fringe		$11,588.08	$ 9,270	$ 1,159			$ 1,159
	Indirect		$19,461.11	$ 15,569	$ 1,946			$ 1,946
	Other Direct		$3,080.79	$ 2,465	$ 308			$ 308
	SUBTOTAL		**$51,217.98**	**$ 40,974**	**$ 5,122**			$ 5,122

Table 5 - 4

FY 2026 BUDGET DETAIL BY TRANSPORTATION SUB-CATEGORY & FUNDING SOURCE - REVISION 2

Fringe	67.81%
Indirect	113.89%

Category			TOTAL	PID # FHWA-OH	PID # ODOT	AGREEMENT # OL 603 FHWA-WV	AGREEMENT # OL 603 WVDOT	LOCAL
		minimum direct		44.81%	5.60%	35.19%	4.40%	10.00%
6252	**Service WV**							
	Direct Labor		$36,669.63			29,336	$ 3,667	$ 3,667
	Fringe		$24,867.19			19,894	$ 2,487	$ 2,487
	Indirect		$41,762.15			33,410	$ 4,176	$ 4,176
	Other Direct		$113,837.00			91,070	$ 11,384	$ 11,384
	SUBTOTAL	**8000**	**$217,135.98**			**173,709**	**$ 21,714**	$ 21,714
6740	**Mass Transpt Planning**							
	Direct Labor		$6,000.00	$ 2,689	$ 336	2,111	$ 264	$ 600
	Fringe		$4,068.85	$ 1,823	$ 228	1,432	$ 179	$ 407
	Indirect		$6,833.25	$ 3,062	$ 383	2,405	$ 301	$ 683
	Other Direct		$600.00	$ 269	$ 34	211	$ 26	$ 60
	SUBTOTAL	**500**	**$17,502.10**	$ 7,843	$ 980	6,159	$ 770	$ 1,750
6651	**MOBILITY**							
	Direct Labor		$9,000.00	$ 4,033	$ 504	3,167	$ 396	$ 900
	Fringe		$6,103.27	$ 2,735	$ 342	2,148	$ 269	$ 610
	Indirect		$10,249.88	$ 4,593	$ 574	3,607	$ 451	$ 1,025
	Other Direct		$3,000.00	$ 1,344	$ 168	1,056	$ 132	$ 300
	SUBTOTAL	**2000**	**$28,353.15**	$ 12,705	$ 1,588	9,977	$ 1,248	$ 2,835
CATEGORY TOTAL								
	Direct Labor		$168,051.21	$76,070.05	$9,507.73	$58,370.92	$7,297.40	$16,805.12
	Fringe		$113,962.48	$51,586.25	$6,447.58	$39,583.73	$4,948.67	$11,396.25
	Indirect		$191,389.45	$86,634.34	$10,828.12	$66,477.22	$8,310.83	$19,138.95
	Other Direct		$165,069.79	$33,490.76	$4,186.08	$98,565.07	$12,320.90	$16,506.98
	TOTAL		**$638,472.93**	**$ 247,781.40**	**$30,969.50**	**$ 262,996.94**	**$ 32,877.79**	**$63,847.29**
			Allocation	**$ 247,779**	**$ 30,972**	**$ 263,000**	**$ 32,875**	**$ 63,847**
			Variance	**$ (2)**	**$ 2**	**$ 3**	**$ (3)**	**$ (0)**

*numbers may not add due to rounding

Table 5 - 5
FY 2026 - REVISION 2 BUDGET DETAIL BY SUB-CATEGORY & FUNDING SOURCE
WEST VIRGINIA- - COMMUNITY DEVELOPMENT & ECONOMIC DEVELOPMENT & ENVIRONMENTAL PROTECTION

Fringe	67.81%
Indirect	113.89%

Category			TOTAL EXPENDITURES	Funded Grant For Service	Local Match For Service
LD	**ARC**				
1100	Direct Labor		$ 40,006	$ 20,003	$ 20,003
	Fringe		$ 27,130	$ 13,565	$ 13,565
	Indirect		$ 45,562	$ 22,781	$ 22,781
	Other Direct	15000	$ 15,683	$ 7,841	$ 7,841
	SUBTOTAL		**$ 128,380**	**$ 64,190**	**$ 64,190**
EDA	**US EDA Admin**				
4001	Direct Labor		$ 24,005	$ 14,403	$ 9,602
	Fringe		$ 16,279	$ 9,767	$ 6,512
	Indirect		$ 27,339	$ 16,403	$ 10,936
	Other Direct	1000	$ 2,377	$ 1,426	$ 951
	SUBTOTAL		**$ 70,000**	**$ 42,000**	**$ 28,000**
CD	**Hammond Water Improvement**				
7205	Direct Labor		$ 7,100	$ 7,100	
	Fringe		$ 4,815	$ 4,815	
	Indirect		$ 8,086	$ 8,086	
	Other Direct		$ 99	$ 99	
	SUBTOTAL		**$ 20,100**	**$ 20,100**	
CD	**Beech Bottom Water**				
7215	Direct Labor		**$ 3,128**	$ 3,128	
	Fringe		$ 2,121	$ 2,121	
	Indirect		$ 3,562	$ 3,562	
	Other Direct		$ 38	$ 38	
	SUBTOTAL		**$ 8,850**	**$ 8,850**	
CD	**Hancock Co. - Newell Sewer**				
7220	Direct Labor		$ 5,460	$ 5,460	
	Fringe		$ 3,703	$ 3,703	
	Indirect		$ 6,218	$ 6,218	
	Other Direct		$ 19	$ 19	
	SUBTOTAL		**$ 15,400**	**$ 15,400**	
CD	**Follansbee Sewer**				
7231	Direct Labor		$ 15,886	$ 15,886	
	Fringe		$ 10,773	$ 10,773	$ -
	Indirect		$ 18,092	$ 18,092	
	Other Direct		$ 48	$ 48	$ -
	SUBTOTAL		**$ 44,800**	**$ 44,800**	**$ -**

Table 5 - 5
FY 2026 - REVISION 2 BUDGET DETAIL BY SUB-CATEGORY & FUNDING SOURCE
WEST VIRGINIA- - COMMUNITY DEVELOPMENT & ECONOMIC DEVELOPMENT & ENVIRONMENTAL PROTECTION

Fringe	67.81%
Indirect	113.89%

Category			TOTAL EXPENDITURES	Funded Grant For Service	Local Match For Service
CD	**Follansbee - Army Corp**				
7232	Direct Labor		$ 1,750	$ 1,750	
	Fringe		$ 1,187	$ 1,187	$ -
	Indirect		$ 1,993	$ 1,993	
	Other Direct		$ 70	$ 70	$ -
	SUBTOTAL		**$ 5,000**	**$ 5,000**	**$ -**
CD	**Tomlinson / Newell Sewer**				
7242	Direct Labor		$ 5,618	$ 5,618	
	Fringe		$ 3,810	$ 3,810	$ -
	Indirect		$ 6,398	$ 6,398	
	Other Direct		$ 24	$ 24	$ -
	SUBTOTAL		**$ 15,850**	**$ 15,850**	**$ -**
CD	**Oakland PSD Water**				
7320	Direct Labor		$ 961	$ 961	
	Fringe		$ 652	$ 652	
	Indirect		$ 1,094	$ 1,094	
	Other Direct		$ 20	$ 20	
	SUBTOTAL		**$ 2,727**	**$ 2,727**	
CD	**Chester Sewer**				
7325	Direct Labor		$ 3,150	$ 3,150	
	Fringe		$ 2,136	$ 2,136	$ -
	Indirect		$ 3,587	$ 3,587	
	Other Direct		$ 126	$ 126	$ -
	SUBTOTAL		**$ 9,000**	**$ 9,000**	**$ -**
CD	**BC Sewer IIC**				
7412	Direct Labor		$ 650	$ 650	
	Fringe		$ 441	$ 441	$ -
	Indirect		$ 740	$ 740	
	Other Direct		$ 169	$ 169	$ -
	SUBTOTAL		**$ 2,000**	**$ 2,000**	**$ -**
CD	**Brooke Co - ARPA Proj 12**				
74212	Direct Labor		$ 650	$ 650	
	Fringe		$ 441	$ 441	$ -
	Indirect		$ 740	$ 740	
	Other Direct		$ 169	$ 169	$ -
	SUBTOTAL		**$ 2,000**	**$ 2,000**	**$ -**

Table 5 - 5
FY 2026 - REVISION 2 BUDGET DETAIL BY SUB-CATEGORY & FUNDING SOURCE
WEST VIRGINIA- - COMMUNITY DEVELOPMENT & ECONOMIC DEVELOPMENT & ENVIRONMENTAL PROTECTION

Fringe	67.81%
Indirect	113.89%

Category			TOTAL EXPENDITURES	Funded Grant For Service	Local Match For Service
CD	**Brooke Co- ARPA Proj 13**				
74213	Direct Labor		$ 1,267	$ 1,267	
	Fringe		$ 859	$ 859	$ -
	Indirect		$ 1,443	$ 1,443	
	Other Direct		$ 26	$ 26	$ -
	SUBTOTAL		**$ 3,595**	**$ 3,595**	**$ -**
CD	**Brooke Co - ARPA Proj 2**				
7422	Direct Labor		$ 863	$ 863	
	Fringe		$ 585	$ 585	$ -
	Indirect		$ 983	$ 983	
	Other Direct		$ 11	$ 11	$ -
	SUBTOTAL		**$ 2,442**	**$ 2,442**	**$ -**
CD	**Weirton Sewer Capacity**				
7542	Direct Labor		$ 4,575	$ 4,575	
	Fringe		$ 3,102	$ 3,102	$ -
	Indirect		$ 5,210	$ 5,210	
	Other Direct		$ 112	$ 112	$ -
	SUBTOTAL		**$ 13,000**	**$ 13,000**	**$ -**
CD	**Weirton Storm Sewer 604(b)**				
7543	Direct Labor		$ 650	$ 650	
	Fringe		$ 441	$ 441	$ -
	Indirect		$ 740	$ 740	
	Other Direct		$ 169	$ 169	$ -
	SUBTOTAL		**$ 2,000**	**$ 2,000**	**$ -**
CD	**Weirton Water Capacity**				
7544	Direct Labor		$ 5,365	$ 5,365	
	Fringe		$ 3,638	$ 3,638	$ -
	Indirect		$ 6,110	$ 6,110	
	Other Direct		$ 387	$ 387	$ -
	SUBTOTAL		**$ 15,500**	**$ 15,500**	**$ -**
CD	**Power- Broadband Grant**				
7955	Direct Labor		$ 3,430	$ 3,430	
	Fringe		$ 2,326	$ 2,326	$ -
	Indirect		$ 3,906	$ 3,906	
	Other Direct		$ 9,839	$ 9,839	$ -
	SUBTOTAL		**$ 19,500**	**$ 19,500**	**$ -**

Table 5 - 5

FY 2026 - REVISION 2 BUDGET DETAIL BY SUB-CATEGORY & FUNDING SOURCE

WEST VIRGINIA- - COMMUNITY DEVELOPMENT & ECONOMIC DEVELOPMENT & ENVIRONMENTAL PROTECTION

Fringe	67.81%
Indirect	113.89%

Category			TOTAL EXPENDITURES	Funded Grant For Service	Local Match For Service
CD	**BDC COMMUNITY-WIDE ASSESSMENT BROWNSFIELD**				
4671	Direct Labor		**$ 1,800**	$ 1,800	
	Fringe		$ 1,221	$ 1,221	
	Indirect		$ 2,050	$ 2,050	
	Other Direct		$ 129	$ 129	
	SUBTOTAL		**$ 5,200**	**$ 5,200**	
CD	**2025 BROWNSFIELD ASSESSMENT GRANT**				
71001	Direct Labor		$ 5,125	$ 5,125	
	Fringe		$ 3,475	$ 3,475	$ -
	Indirect		$ 5,837	$ 5,837	
	Other Direct		$ 260,563	$ 260,563	$ -
	SUBTOTAL		**$ 275,000**	**$ 275,000**	**$ -**
LOCAL DEVELOPMENT & ADMIN SERVICES- CATEGORY TOTALS					
	Direct Labor		$ 40,006	$ 20,003	$ 20,003
	Fringe		$ 27,130	$ 13,565	$ 13,565
	Indirect		$ 45,562	$ 22,781	$ 22,781
	Other Direct		$ 15,683	$ 7,841	$ 7,841
	TOTAL		$ 128,380	$ 64,190	$ 64,190
ECONOMIC DEVELOPMENT - CATEGORY TOTALS					
	Direct Labor		$ 24,005	$ 14,403	$ 9,602
	Fringe		$ 16,279	$ 9,767	$ 6,512
	Indirect		$ 27,339	$ 16,403	$ 10,936
	Other Direct		$ 2,377	$ 1,426	$ 951
	TOTAL		$ 70,000	$ 42,000	$ 28,000
COMMUNITY DEVELOPMENT - CATEGORY TOTALS					
	Direct Labor		$ 67,428	$ 67,428	$ -
	Fringe		$ 45,725	$ 45,725	$ -
	Indirect		$ 76,792	$ 76,792	$ -
	Other Direct		$ 272,018	$ 272,018	$ -
	TOTAL		$ 461,963	$ 461,963	$ -
TOTAL OF ALL CATAGORIES					
	Direct Labor		$ 131,439	$ 101,834	$ 29,605
	Fringe		$ 89,134	$ 69,058	$ 20,076
	Indirect		$ 149,692	$ 115,976	$ 33,716
	Other Direct		$ 290,078	$ 281,286	$ 8,792
	TOTAL		$ 660,343	$ 568,153	$ 92,190

***numbers may not add due to rounding**

****Provided match dollars**

Allocation	**$**	**568,154**
Variance	**$**	**1**

Table 5 - 6

FY 2026 BUDGET DETAIL FOR EDA GRANT ADMINISTRATION - REVISION 2

Fringe	67.81%
Indirect	113.89%

			ACTUAL EDA GRANT FUNDS	ACTUAL EDA GRANT FUNDS	TOTAL EDA MATCHING FUNDS
EDA					
4001	Direct Labor		$ 24,005	$ 14,403	$ 9,602
	Fringe		$ 16,279	$ 9,767	$ 6,512
	Indirect		$ 27,339	$ 16,403	$ 10,936
	Other Direct		$ 2,377	$ 1,426	$ 951
					$ -
	Passthru to BDC		$ 46,667	$ 28,000	$ 18,667
	SUBTOTAL		**$ 116,667**	**$ 70,000**	**$ 46,667**

116667

$ (0)

			ACTUAL LOCAL FUNDS	ACTUAL LOCAL FUNDS	LOCAL MATCHING FUNDS
LOCAL FUNDS					
	Direct Labor		$ 747	$ 747	
	Fringe		$ 507	$ 507	
	Indirect		$ 851	$ 851	
	Other Direct		$ 16,180	$ 16,180	
	SUBTOTAL		**$ 18,285**	**$ 18,285**	**$ -**

Table 6-1 BROOKE-HANCOCK-JEFFERSON METROPOLITAN PLANNING COMMISSION
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2025- June 30, 2026 - REVISION 2

		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026 REVISION 2
EMPLOYEE WAGES					
Indirect Labor					
Acct. #	Acct. Name				
9995	General / Administrative	$55,006.32	$54,669.83	$336.49	$64,496.73
9996	Finance	$45,449.93	$44,304.64	$1,145.29	$46,328.70
Subtotal - Indirect Labor		$100,456.25	$98,974.47	$1,481.78	$110,825.43
Direct Labor					
Acct. #	Acct. Name				
6251	OH Transportation Service	$46,714.88	$28,633.56	$18,081.32	$31,783.74
6251 C/O	OH Transportation Service Carryover	$0.00	$9,905.60	($9,905.60)	$17,088.00
6744	WV Coordination Plan	$12,000.33	$8,214.45	$3,785.88	
6651	Mobility & Active Transportation	$31,006.10	$8,890.41	$22,115.69	$9,000.00
6252	WV Transportation Service	$18,186.21	$22,982.18	($4,795.97)	$36,669.63
6601	Short-Range	$9,500.00	$25,048.61	($15,548.61)	$15,587.00
6602	TIP	$25,116.02	$13,946.60	$11,169.42	$10,785.00
6605	Surveillance	$25,755.44	$28,945.47	($3,190.03)	$29,181.00
6610	Long-Range	$14,535.98	$20,135.20	($5,599.22)	$11,956.84
6740	Transit Planning		$10,731.94	($10,731.94)	$6,000.00
6741	OH CPG Transit Planning	$4,500.00	$0.00	$4,500.00	
6742	WV CPG Transit Planning	$3,500.00	$0.00	$3,500.00	
	TOTAL TRANSPORTATION PLANNING	**$190,814.96**	**$177,434.02**	**$13,380.94**	**$168,051.21**
1100	ARC WV Planning & Admin Services	$42,911.54	$40,855.85	$2,055.69	$40,005.88
7961	WV Office of Broadband		$304.71	($304.71)	$0.00
7964	WV Broadband BEAD Grant		$1,370.45	($1,370.45)	$0.00
7965	WV Broadband Digital Equity		$1,522.70	($1,522.70)	$0.00
7970	FEMA - Pioneer Trail	$190.00		$190.00	$0.00
7971	FEMA Brooke Co Commissioners		$556.19		
7973	FEMA - Wellsburg Storm Sewer	$190.00		$190.00	$0.00
7975	FEMA - Beech Bottom Storm Sewer	$190.00	$2,470.00	($2,280.00)	$0.00
	TOTAL LOCAL DEVELOPMENT & ADMIN S	**$43,481.54**	**$47,079.90**	**($3,042.17)**	**$40,005.88**
4001	EDA Grant Planning & Admin Services	$25,000.08	$30,908.41	($5,908.33)	$24,005.30
7942	USDA/RBDG Social Media	$16,999.13	$0.00	$16,999.13	$0.00
4026	USDA - JEFF CO. BROADBAND	$0.00	$0.00	$0.00	$0.00
4030	EDA - Cares	$0.00	$0.00	$0.00	$0.00
7940	Hazard Mitigation	$4,024.00	$775.06	$3,248.94	
	TOTAL ECONOMIC DEVELOPMENT & PLAI	**$46,023.21**	**$31,683.47**	**$14,339.74**	**$24,005.30**
4671	BDC COMM-WIDE ASSESSMENT	$0.00	$613.01	($613.01)	$1,800.00
4690	BHJ (A) / EPA Coalition	$12,399.97	$3,906.09	$8,493.88	
7205	Hammond PSD	$1,583.00	$679.99	$903.01	$7,100.00
7215	Beech Bottom Water Proj	$0.00	$857.94	($857.94)	$3,128.00
7220	Hancock Co. Sewer	$0.00	$4,892.67	($4,892.67)	$5,460.00
7230	Follansbee Water	$1,187.00	$0.00	$1,187.00	$0.00
7231	Follansbee Sewer		$0.00	$0.00	$15,886.20
7232	Follansbee - Army Corp		$0.00	$0.00	$1,750.00
7235	Follansbee Sewer	$791.00	$0.00	$791.00	$0.00
7240	Tomlinson Water	$1,483.00	$2,221.23	($738.23)	$0.00
7242	Tomlinson/Newell Water Proj	$0.00	$4,366.65	($4,366.65)	$5,618.00
7315	Wellsburg Water	$2,295.00	$1,388.96	$906.04	$0.00

Table 6-1 BROOKE-HANCOCK-JEFFERSON METROPOLITAN PLANNING COMMISSION
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2025- June 30, 2026 - REVISION 2

		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026 REVISION 2
7320	Oakland PSD Water		$0.00	$0.00	$961.00
7325	Chester Sewer		$0.00	$0.00	$3,150.00
7412	Brooke County Sewer Proj IIC	$791.00	$3,164.14	($2,373.14)	$650.00
7415	Washington Pike Water	$1,187.00	$0.00	$1,187.00	$0.00
7422	ARPA - Project 2	$0.00	$193.45	($193.45)	$863.00
7423	ARPA - Project 3	$0.00	$405.73	($405.73)	
7428	ARPA - Project 8	$0.00	$109.64	($109.64)	
74210	ARPA - Project 10	$0.00	$687.82	($687.82)	
74212	ARPA - Project 12	$0.00	$687.82	($687.82)	$650.00
74213	ARPA - Project 13	$0.00	$0.00	$0.00	$1,267.00
7542	Weirton Sewer Capacity	$989.00	$2,086.60	($1,097.60)	$4,575.00
7543	Weirton Storm Sewer 604(b)	$989.00	$2,086.60	($1,097.60)	$650.00
7544	Weirton Water Capacity	$3,957.00	$2,914.04	$1,042.96	$5,364.77
7546	New Cumberland Sewer Proj	$791.00	$351.24	$439.76	$0.00
7547	New Cumberland Water Project	$989.00	$0.00	$989.00	
7955	Power - Broadband Grant		$0.00	$0.00	$3,429.59
71001	2025 BHJ Brownsfield				$5,125.00
	TOTAL COMMUNITY DEVELOPMENT	**$29,431.97**	**$31,613.62**	**($2,181.65)**	**$67,427.56**
9990	Local - Direct chgs		$808.96	($808.96)	$747.13
	TOTAL LOCAL CHARGES	**$0.00**	**$808.96**	**($808.96)**	**$747.13**
Subtotal - Direct Labor		$309,751.68	$288,619.97	$21,687.90	$300,237.08
TOTAL EMPLOYEE WAGES		$410,207.93	$387,594.44	$23,169.68	$411,062.51

FRINGE BENEFITS COST CENTER

Paid Leave

Acct. #	Acct. Name				
9951	Annual Leave / Vacation	$28,412.51	$59,520.75	($31,108.24)	$ 30,947.98
9952	Sick Leave	$7,690.00	$20,464.79	($12,774.79)	$ 11,661.41
9953	Holiday Leave	$21,687.00	$27,520.92	($5,833.92)	$ 26,338.98
9954	Other Leave	$1,989.00	$0.00	$1,989.00	$ 2,045.11
Subtotal - Paid Leave		$59,778.51	$107,506.46	($47,727.95)	$70,993.47

Other Fringe Benefits

Acct. #	Acct. Name				
506	Medicare Tax	$6,800.46	$7,138.76	($338.30)	$6,989.82
507	Ohio Unemployment	$608.00	$751.18	($143.18)	$405.00
508	Life Insurance	$1,096.00	$1,019.04	$76.96	$1,112.00
509	Health Insurance	$134,045.71	$136,479.90	($2,434.19)	$112,191.00
510	OPERS Retirement	$67,288.38	$69,385.62	($2,097.24)	$69,291.20
511	Dental / Vision / Wellness Benefit	$5,300.00	$4,261.18	$1,038.82	$5,300.00
512	Workers' Compensation	$287.03	$395.26	($108.23)	$476.00
	Tuition Reimbursement			$0.00	$12,000.00
	Prior Year Rate Adjustment			$0.00	
Subtotal - Other Fringe		$215,425.58	$219,430.94	($4,005.36)	$207,765.02
TOTAL FRINGE BENEFITS		$275,204.09	$326,937.40	($51,733.31)	$278,758.50

Table 6-1 BROOKE-HANCOCK-JEFFERSON METROPOLITAN PLANNING COMMISSION
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2025- June 30, 2026 - REVISION 2

		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026 REVISION 2
INDIRECT COST CENTER - NON-LABOR					
Acct. #	Acct. Name				
520	Travel Expenses	$3,000.00	$99.07	$2,900.93	$ 2,500.00
530	Equipment - Expensed	$5,000.00	$360.53	$4,639.47	$ 3,500.00
531	Equipment - to be Capitalized	$0.00	$0.00	$0.00	$ -
532	Indirect - Depreciation Expense	$2,000.00	$32,642.65	($30,642.65)	$ 63,410.00
535	Computer and Internet Repairs Exp	$3,000.00	$2,578.60	$421.40	$ 3,000.00
540	Supplies & Materials	$7,000.00	$5,535.81	$1,464.19	$ 9,000.00
553	Copier Expense	$300.00	$300.00	$0.00	$ 300.00
554	Legal Expense	$200.00	$0.00	$200.00	$ 200.00
555	Financial Consultant	$2,000.00	$206.00	$1,794.00	$ 1,510.00
557	Audit Expense	$15,000.00	$11,662.40	$3,337.60	$ -
558	Software & Training	$3,500.00	$2,980.67	$519.33	$ 3,000.00
560	Rent Expense	$39,000.00	$0.00	$39,000.00	$ -
561	Interest Expense - Leases		$3,636.33	($3,636.33)	$ 38,076.00
562	Publications Expense	$400.00	$270.40	$129.60	$ 350.00
563	Postage Expense	$1,000.00	$898.83	$101.17	$ 900.00
564	Telephone Expense	$3,000.00	$2,247.00	$753.00	$ 3,800.00
565	Membership Expense	$6,500.00	$517.50	$5,982.50	$ 1,000.00
566	Advertising Exp	$200.00	$0.00	$200.00	$ 100.00
567	Insurance Expense	$4,000.00	$4,086.95	($86.95)	$ 5,000.00
567	Utilities/Prop Tax/Bldg Ins			$0.00	$ 18,306.00
569	Meeting Expense	$100.00	$309.00	($209.00)	$ 500.00
599	Miscellaneous Expenses also includes above	$900.00	$1,154.50	($254.50)	$ 1,500.00
	Prior Year Rate Adjustment			$0.00	
TOTAL INDIRECT COSTS - NON-LABOR		$96,100.00	$69,486.24	$26,613.76	$ 155,952.00

ACTUAL COSTS FROM AUDIT REPORT FISCAL YEAR 2024

COST CENTER -LABOR	**DIRECT COSTS**	**INDIRECT COSTS**	TOTAL EXPENDITURES	
Executive Director	$71,408.89	$5,627.12	$77,036.01	
Transportation Engineer	$48,000.71	$144.05	$48,144.76	
Transportation Planner	$20,313.82	$3,865.11	$24,178.93	
Transportation Engineer	$52,941.39	$1,434.22	$54,375.61	
Comm. Dev. Spec.	$44,695.62	$610.50	$45,306.12	
Comm. Dev. Spec. 1	$2,288.00	$0.00	$2,288.00	
Ec. Dev Strategist	$35,149.59	$304.50	$35,454.09	
Finance Manager	$8,548.43	$44,105.02	$52,653.45	
Office Manager	$864.90	$23,482.41	$24,347.31	
Office Assistant	$1,199.41	$19,238.08	$20,437.49	
Salaries	**$285,410.76**	**$98,811.01**	**$384,221.77**	
Less Accruals	**$434.79**	**$163.46**	**$598.25**	
Total Salaries	**$285,845.55**	**$98,974.47**	**$384,820.02**	$384,820.02
Fringe Benefits	$242,848.69	$84,088.71	$326,937.40	
SUBTOTAL LABOR	$528,694.24	$183,063.18	$711,757.42	$711,757.42

Table 6-1 BROOKE-HANCOCK-JEFFERSON METROPOLITAN PLANNING COMMISSION
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2025- June 30, 2026 - REVISION 2

COST CENTER - NON-LABOR		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026 REVISION 2
Acct. #	Acct. Name				
520	Travel Expenses	$20,147.95	$99.07	$20,247.02	
530	Equipment - Expensed	$4,967.39	$360.53	$5,327.92	
531	Equipment - to be Capitalized	$0.00	$0.00		
532	Depreciation Expense	$189.40	$32,642.65	$32,832.05	
535	Computer and Internet Repairs Exp	$1,594.30	$2,578.60	$4,172.90	
540	Supplies & Materials	$1,802.84	$5,535.81	$7,338.65	
553	Copier Expense	$3,132.48	$300.00	$3,432.48	
554	Legal Expense	$0.00	$0.00	$0.00	
555	Financial Consultant	$0.00	$206.00	$206.00	
557	Audit Expense	$0.00	$11,662.40	$11,662.40	
558	Software & Training	$3,286.66	$2,980.67	$6,267.33	
560	Rent Expense	$0.00	$0.00	$0.00	
561	Interest Expense - Leases	$0.00	$3,636.33	$3,636.33	
562	Publications Expense	$0.00	$270.40	$270.40	
563	Postage Expense	$478.84	$898.83	$1,377.67	
564	Telephone Expense	$2,108.16	$2,247.00	$4,355.16	
565	Membership Expense	$10,297.04	$517.50	$10,814.54	
566	Advertising Exp	$2,338.44	$0.00	$2,338.44	
567	Insurance Expense	$0.00	$4,086.95	$4,086.95	
569	Meeting Expense		$309.00	$617.88	
570	Project Consultants	$0.00		$0.00	
575	Project Contracts	$234,340.15		$234,340.15	
589	Allocations	$28,812.55		$28,812.55	
599	66000- Payroll Expense	$600.00		$600.00	
599	559 - Bank Charge Expense	$0.00		$0.00	
599	Miscellaneous Expenses	$903.39	$1,154.50	$2,057.89	
602	Grant Partner Expenditures	$28,812.54		$28,812.54	
	TOTAL COSTS	$872,506.37	$252,549.42	$1,125,364.67	

Reconciliation of Costs to Audit	
Total Costs in Proposal	$ 1,125,364.67
Total Audit Expenditures	$ 1,075,089.00
Variance	$ 50,275.67
Variance Explanation	
Pension Liability	$ 16,850.00
OPEB Liability	$ (67,126.00)
unspent program allocations	
	$ (50,276.00)

Table 6-1 BROOKE-HANCOCK-JEFFERSON METROPOLITAN PLANNING COMMISSION
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2025- June 30, 2026 - REVISION 2

		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026 REVISION 2
FRINGE BENEFIT COST RATE CALCULATION					
TOTAL FRINGE BENEFITS	**A**	$275,204	$326,937		$278,758
TOTAL EMPLOYEE WAGES	**B**	$410,208	$387,594		$411,063
FRINGE BENEFIT COST RATE		**67.09%**	**84.35%**	**A ÷ B**	**67.81%**
FRINGE BENEFIT COST RECOVERY COMPARISON FY 2024					
Should have recovered in fiscal year	**+**		$243,452	Actual DL * Actual Fringe Rate	
Amount actually recovered in fiscal year	**-**		$193,632	Estimated Fringe Rate	
Prior Year Net (Over) / Under Recovery	**+**		$0		
Prior Year (Over) / Under Recovery Posted to Cost Center	**-**		$0		
(Over) / Under Recovery of Fringe Benefits	**=**		$49,820		
FRINGE BENEFITS COST DISTRIBUTION					
INDIRECT LABOR FRINGE BENEFITS		$67,395	$83,485		$75,155
DIRECT LABOR FRINGE BENEFITS		$207,809	$243,452		$203,603
TOTAL FRINGE BENEFITS		$275,204	$326,937		$278,758
INDIRECT COST RATE CALCULATION					
INDIRECT LABOR		$100,456	$98,974		$110,825
INDIRECT FRINGE BENEFITS		$67,395	$83,485		$75,155
OTHER INDIRECT COSTS		$96,100	$69,486		$155,952
TOTAL INDIRECT COSTS	**A**	$263,951	$251,946		$341,933
TOTAL DIRECT LABOR COSTS	**B**	$309,752	$288,620		$300,237
INDIRECT COST RATE		**85.21%**	**87.29%**	**A ÷ B**	**113.89%**
INDIRECT COST RECOVERY COMPARISON FY 2024					
Should have recovered in fiscal year	**+**		$251,946	Actual DL * Actual Indirect Rate	
Amount actually recovered in fiscal year	**-**		$245,944	Estimated Indirect Rate	
Prior Year Net (Over) / Under Recovery	**+**		$0		
Prior Year (Over) / Under Recovery Posted to Cost Center	**-**		$0		
(Over) / Under Recovery of Indirect Costs	**=**		$6,002		

SUMMARY

	ESTIMATED FY 2024	ACTUAL FY 2024	ESTIMATED FY 2026
FRINGE BENEFIT COST RATE	**67.09%**	**84.35%**	**67.81%**
INDIRECT COST RATE	**85.21%**	**87.29%**	**113.89%**
TOTAL OVERHEAD COST RATE	**152.30%**	**171.64%**	**181.70%**

Table 6 - 2

FY 2026 FRINGE RATE CALCULATION REVISION 2

.

FRINGE CALCULATION & RATE 67.81%

Fringe / Direct Labor + Indirect Labor

$	278,758
$	411,063

FY 2026 INDIRECT RATE CALCULATION REVISION 2

INDIRECT CALCULATION & RATE 113.89%

Indirect Lbr + (Indirect Lbr x Fringe Rate) + Other Indirect / Direct Labor

$	341,933
$	300,237

COMBINED RATE 181.70%

Table 6 - 3
FY 2026 - REVISION 2 FRINGE BENEFITS, INDIRECT & DIRECT COSTS

Fringe Benefits Costs

	INDIRECT	DIRECT	LOCAL	TOTAL
Holiday	$ 26,339			**$ 26,339**
Sick	$ 11,661			**$ 11,661**
Other Leave	$ 2,045			**$ 2,045**
Vacation	$ 30,948			**$ 30,948**
Wellness	$ 300			**$ 300**
Health	$ 112,191			**$ 112,191**
Life	$ 1,112			**$ 1,112**
Medicare	$ 6,990			**$ 6,990**
Tuition Reimbursement	$ 12,000			**$ 12,000**
Pension	$ 69,291			**$ 69,291**
Unemployment	$ 405			**$ 405**
Vision/ Dental	$ 5,000			**$ 5,000**
Worker Comp	$ 476			**$ 476**
Fringe Subtotal	**$ 278,758**	**$ -**	**$ -**	**$ 278,758**

Other Direct & Indirect Costs

520	Travel Expenses	$ 2,500	$ 29,127	$ 100	**$ 31,727**
530	Equipment - Expensed	$ 3,500	$ 20,800	$ -	**$ 24,300**
531	Equipment - to be Capitalized	$ -	$ -	$ -	**$ -**
532	Indirect - Depreciation Expens	$ 63,410	$ 190	$ -	**$ 63,600**
535	Computer and Internet Repai	$ 3,000	$ 7,050	$ -	**$ 10,050**
540	Supplies & Materials	$ 9,000	$ 17,583	$ 50	**$ 26,633**
553	Copier Expense	$ 300	$ 3,800	$ 50	**$ 4,150**
554	Legal Expense	$ 200	$ 1,700	$ -	**$ 1,900**
555	Financial Consultant	$ 1,510	$ -	$ -	**$ 1,510**
557	Audit Expense	$ -	$ -	$ 11,780	**$ 11,780**
558	Software & Training	$ 3,000	$ 11,200	$ -	**$ 14,200**
560	Rent Expense	$ -		$ -	**$ -**
561	Interest Expense-Leases	$ 38,076	$ -	$ -	**$ 38,076**
562	Publications Expense	$ 350	$ 1,000	$ -	**$ 1,350**
563	Postage Expense	$ 900	$ 1,881	$ -	**$ 2,781**
564	Telephone Expense	$ 3,800	$ 2,720	$ -	**$ 6,520**
565	Membership Expense	$ 1,000	$ 7,879	$ 3,000	**$ 11,879**
566	Advertising Exp	$ 100	$ 5,902	$ -	**$ 6,002**
567	Insurance Expense	$ 5,000	$ -	$ -	**$ 5,000**
568	Utilities/Prop Tax/Bldg Ins	$ 18,306	$ -	$ -	**$ 18,306**
569	Meeting Expense	$ 500	$ 5,542	$ 200	**$ 6,242**
570	Project Consultants	$ -	$ 68,242	$ -	**$ 68,242**
575	Project Contracts	$ -	$ 269,000	$ -	**$ 269,000**
589	Allocations	$ -	$ -	$ -	**$ -**
599	66000- Payroll Expense	$ -	$ -	$ -	**$ -**
599	559 - Bank Charge Expense	$ -	$ -	$ -	**$ -**
599	Miscellaneous Expenses also	$ 1,500	$ 1,532	$ 1,000	**$ 4,032**
					$ -
	Other Subtotal	**$ 155,952**	**$ 455,148**	**$ 16,180**	**$ 627,280**

Labor Costs

Division Supervision	$ 1,612			**$ 1,612**
General Administration	$ 109,213			**$ 109,213**
Transportation		$ 168,051		**$ 168,051**
Local Development		$ 40,006		**$ 40,006**
Economic Development		$ 24,005		**$ 24,005**
Community Development		$ 67,428		**$ 67,428**
Local Agency		$ 747		**$ 747**
Labor Subtotal	**$ 110,825**	**$ 300,237**	**$ -**	**$ 411,063**

TOTALS	**$ 545,536**	**$ 755,385**	**$ 16,180**	**$ 1,317,101**

Table 6 - 4
FY 2026 GROSS LABOR BREAKOUT - REVISION 2

PAID LEAVE FRINGE BENEFITS

Employee Name	Annual Salary	Total Annual Hours *	Rate per Hour	Holidays (days/yr)	Holiday Costs	Sick (days/yr)	Sick Costs	Other (days/yr)	Other Costs	Vacation (days/yr)	Vacation Costs	Total Paid Leave Cost	Total Paid Leave Hours	Hours Available For Indirect or Direct Work
Paprocki, Michael	$ 97,475	2,080	$46.86	14	$ 5,249	5	$ 1,875	1	$ 375	25	$ 9,373	$ 16,871	360	1,720
Cresap, Cody	$ 66,464	2,080	$31.95	14	$ 3,579	5	$ 1,278	1	$ 256	15	$ 3,834	$ 8,947	280	1,800
Henne, Mark	$ 30,183	1,040	$29.02	8	$ 1,857	5	$ 1,161	1	$ 232	7.5	$ 1,741	$ 4,992	172	868
Stegner, Alyssa	$ 52,000	2,080	$25.00	14	$ 2,800	5	$ 1,000	1	$ 200	10	$ 2,000	$ 6,000	240	1,840
Fabian, Carlo	$ 47,519	2,080	$22.85	14	$ 2,559	3	$ 548	1	$ 183	10	$ 1,828	$ 5,117	224	1,856
Erste, Ben	$ 62,254	2,080	$29.93	14	$ 3,352	3	$ 718	1	$ 239	15	$ 3,592	$ 7,901	264	1,816
Howell, Rhonda	$ 67,694	2,080	$32.55	14	$ 3,645	8	$ 2,083	1	$ 260	20	$ 5,207	$ 11,196	344	1,736
Duffy, Paige	$ 27,059	1,560	$17.35	11	$ 1,526	10	$ 1,388	1	$ 139	11.25	$ 1,561	$ 4,614	266	1,294
Dennis, Erin	$ 31,408	1,560	$20.13	11	$ 1,772	10	$ 1,611	1	$ 161	11.25	$ 1,812	$ 5,356	266	1,294
Total	**$ 482,057**			**114**	**$ 26,339**	**54**	**$ 11,661**	**9**	**$ 2,045**	**125**	**$ 30,948**	**$ 70,993**	**2,416**	**14,224**

PAID DIRECT AND INDIRECT LABOR

Employee Name	Supervisor %	Supervisor (Indirect)	Gen Adm %	Gen Adm (Indirect)	Transport %	Transport (Direct)	Local Dev %	Local Dev (Direct)	Local Agency %	Local Agency (Direct)	EDA %	EDA (Direct)	Comm Dev %	Comm Dev (Direct)
Paprocki, Michael	2.00%	$ 1,612	10.00%	$ 8,060	62.41%	$ 50,305	1.50%	$ 1,209	0.09%	$ 73	17.80%	$ 14,348	6.20%	$ 4,997
Cresap, Cody			3.37%	$ 1,938	86.29%	$ 49,631			0.34%	$ 196	10.00%	$ 5,752		
Henne, Mark			3.38%	$ 851	80.60%	$ 20,304	5.00%	$ 1,260			11.02%	$ 2,776		
Stegner, Alyssa			7.70%	$ 3,542	92.00%	$ 42,320			0.30%	$ 138				
Fabian, Carlo			1.50%	$ 636	3.24%	$ 1,374	35.00%	$ 14,840	0.33%	$ 140			59.93%	$ 25,411
Erste, Ben			1.50%	$ 815			40.00%	$ 21,741	0.37%	$ 201			58.13%	$ 31,595
Howell, Rhonda			82.00%	$ 46,329	5.40%	$ 3,051	1.00%	$ 565			2.00%	$ 1,130	9.60%	$ 5,424
Duffy, Paige			98.00%	$ 21,997	2.00%	$ 449								
Dennis, Erin			96.13%	$ 25,045	2.37%	$ 617	1.50%	$ 391						
Total		**$ 1,612**		**$ 109,213**		**$ 168,051**		**$ 40,006**		**$ 747**		**$ 24,005**		**$ 67,428**

Employee Name	Indirect Labor %	Direct Labor %	% of Hours Available for Indirect or Direct	Indirect Labor Costs	Direct Labor Costs	Direct & Indirect Labor Costs Subtotal	Total Paid Leave Cost	Total Labor * & Paid Leave Costs
Paprocki, Michael	12.00%	88.00%	100.00%	$ 9,673	$ 70,932	$ 80,604	$ 16,871	$ 97,475
Cresap, Cody	3.37%	96.63%	100.00%	$ 1,938	$ 55,579	$ 57,517	$ 8,947	$ 66,464
Henne, Mark	3.38%	96.62%	100.00%	$ 851	$ 24,340	$ 25,191	$ 4,992	$ 30,183
Stegner, Alyssa	7.70%	92.30%	100.00%	$ 3,542	$ 42,458	$ 46,000	$ 6,000	$ 52,000
Fabian, Carlo	1.50%	98.50%	100.00%	$ 636	$ 41,765	$ 42,401	$ 5,117	$ 47,519
Erste, Ben	1.50%	98.50%	100.00%	$ 815	$ 53,537	$ 54,352	$ 7,901	$ 62,254
Howell, Rhonda	82.00%	18.00%	100.00%	$ 46,329	$ 10,170	$ 56,498	$ 11,196	$ 67,694
Duffy, Paige	98.00%	2.00%	100.00%	$ 21,997	$ 449	$ 22,445	$ 4,614	$ 27,059
Dennis, Erin	96.13%	3.87%	100.00%	$ 25,045	$ 1,008	$ 26,052	$ 5,356	$ 31,408
Total				**$ 110,825**	**$ 300,237**	**$ 411,063**	**$ 70,993**	**$ 482,056**

INSURANCE/ PENSION

Pension	$ 69,291
Health	$ 112,191
Life	$ 1,112
Tuition Reimburse	$ 12,000
Dental/Vision	$ 5,000
Wellness	$ 300

TAXES

Medicare	$ 6,990
Social Security	
Unemployment	$ 405
Workers Comp	$ 291
Workers Comp / Sedgewi	$ 185
Total	**$ 7,871**

SUMMARY OF SALARIES + FRINGE BENEFITS

Holiday, Sick, Vacation	$ 70,993
Indirect Labor	$ 110,825
Direct Labor	$ 300,237
Total Taxes	$ 7,871
Total Insurance/Pension	$ 199,894
TOTAL	**$ 689,821**

Table 6 - 5

FY 2026 OTHER INDIRECT & DIRECT COSTS REVISION 2

Other Indirect & Direct Costs

		INDIRECT		COSTS CHARGED DIRECT TO A PROGRAM							
	CATEGORY	General Administration		LOCAL DEVELOPMENT	COMM DEVELOPMENT	TRANSPORTATION	ECONOMIC DEVELOPMENT	LOCAL	Total Direct To Programs	Total Direct & Indirect	DIRECT less LOCAL
520	Travel Expenses	$ 2,500	travel/conference costs /training /classroom /etc	$ 3,104	$ 1,789	$ 23,021	$ 1,213	$ 100	$ 29,227	**$ 31,727**	$ 29,127
530	Equipment - Expensed	$ 3,500		$ 2,300		$ 18,000	$ 500		$ 20,800	**$ 24,300**	$ 20,800
531	Equipment - to be Capitalized								$ -	**$ -**	
532	Indirect - Depreciation Expense	$ 63,410	depreciation			$ 190			$ 190	**$ 63,600**	$ 190
535	Computer and Internet Repairs Exp	$ 3,000	cost of update and repairs on computers and network and software programs	$ 1,000		$ 6,000	$ 50		$ 7,050	**$ 10,050**	$ 7,050
540	Supplies & Materials	$ 9,000	printers / computers /avg costs increased /addt'l supplies due to moving	$ 2,000	$ 300	$ 15,000	$ 283	$ 50	$ 17,633	**$ 26,633**	$ 17,583
553	Copier Expense	$ 300		$ 300	$ 200	$ 3,200	$ 100	$ 50	$ 3,850	**$ 4,150**	$ 3,800
554	Legal Expense	$ 200		$ 1,700					$ 1,700	**$ 1,900**	$ 1,700
555	Financial Consultant	$ 1,510	federal grants management on-line manual / help from Ohio Aud Office with GASB 68 and 75 (and GASB 87)						$ -	**$ 1,510**	
557	Audit Expense							$ 11,780	$ 11,780	**$ 11,780**	
558	Software & Training	$ 3,000	remote training/ go-to-mtg /qb subscription / qb payroll subscription / office 365 / adobe acrobat / venage	$ 1,200		$ 10,000			$ 11,200	**$ 14,200**	$ 11,200
560	Rent Expense		new lease - depreciation						$ -	**$ -**	
561	Interest Expense - Leases	$ 38,076	new lease						$ -	**$ 38,076**	
562	Publications Expense	$ 350	herald star / brooke co review/ weirton daily times			$ 1,000			$ 1,000	**$ 1,350**	$ 1,000
563	Postage Expense	$ 900	one year stamps.com less allocations to direct	$ 200	$ 50	$ 1,600	$ 31		$ 1,881	**$ 2,781**	$ 1,881
564	Telephone Expense	$ 3,800	annual costs less alloc to direct	$ 300		$ 2,320	$ 100		$ 2,720	**$ 6,520**	$ 2,720
565	Membership Expense	$ 1,000	jeff co chamber / weirton chamber	$ 2,879		$ 5,000		$ 3,000	$ 10,879	**$ 11,879**	$ 7,879
566	Advertising Exp	$ 100		$ 400		$ 5,502			$ 5,902	**$ 6,002**	$ 5,902
567	Insurance Expense	$ 5,000	prior year with possible increase						$ -	**$ 5,000**	
568	Utilities/Prop Tax/Bldg Ins	$ 18,306	new rental property						$ -	**$ 18,306**	
569	Meeting Expense	$ 500		$ 200	$ 130	$ 5,162	$ 50	$ 200	$ 5,742	**$ 6,242**	$ 5,542
570	Project Consultants					$ 68,242			$ 68,242	**$ 68,242**	$ 68,242
575	Project Contracts				$ 269,000				$ 269,000	**$ 269,000**	$ 269,000
589	Allocations								$ -	**$ -**	
599	66000- Payroll Expense								$ -	**$ -**	
599	559 - Bank Charge Expense								$ -	**$ -**	
599	Miscellaneous Expenses also includes above	$ 1,500	avg annual	$ 100	$ 549	$ 833	$ 50	$ 1,000	$ 2,532	**$ 4,032**	$ 1,532
	TOTAL	**$ 155,952**		**$ 15,683**	**$ 272,018**	**$ 165,070**	**$ 2,377**	**$ 16,180**	**$ 471,328**	**$ 627,280**	**$ 455,148**