



An Indirect Rate Proposal

**Prepared for:
Sangamon County, Illinois**

All Other County Departments

**Based on Actual Expenditures for Fiscal Year Ending
November 30, 2017**

I. INTRODUCTION

This indirect cost rate proposal is being submitted by Sangamon County, Illinois. The cost plan and proposal were prepared in accordance with the Office of Management and Budget Circular 2 CFR Part 200.

An indirect cost rate has been prepared for All Other County Departments, not including the Regional Office of Education, Springfield-Sangamon County Regional Planning Commission, Land of Lincoln Workforce Alliance (WIA), Public Health Department, Community Resources, Sangamon County Central Dispatch and Capital Township. A single indirect cost rate has been calculated for All Other County Departments based on actual costs incurred for the County fiscal year ended November 30, 2017. The indirect cost rate is calculated on the basis of one level of indirect costs.

- Countywide central services allocated to All Other County Departments based on a countywide indirect cost plan.

A carry-forward adjustment is included in the proposed fixed indirect cost rate, but includes an adjustment only for the Countywide indirect costs (see Section V).

During the fiscal year ended November 30, 2017, the County expended \$33,414,131 for salaries and fringe benefits of All Other County Departments.

The rate to be developed in this proposal is to be applied to fiscal 2019 program years, more specifically, the programs years starting December 1, 2018 through November 30, 2019.

II. METHODOLOGY

The All Other County Departments indirect cost rate as developed in the proposal is computed as follows:

$$\frac{\text{Allowable Countywide}}{\text{Direct Salaries and Fringe Benefits}} = \text{Indirect Rate}$$

III. DIRECT SALARIES AND FRINGE BENEFITS

The direct salaries and fringe benefits are based on total costs for fiscal year 2016 from the audited financial statements. For these County Departments, all salaries and fringe benefits of the Departments are included in the base. Attachment A lists the total Departmental salaries and fringe benefits.

IV. INDIRECT COSTS

Under the Federal cost principles contained in Office of Management and Budget 2 CFR Part 200, allowable allocated indirect costs may be reimbursed under Federally assisted grants and contracts. The method of identification of indirect costs for All Other County Departments is from the countywide central service departments cost allocation plan. In this document, central services costs are allocated to the benefitting operating Departments of the County through a series of functional activities and allocation bases. The final allocated indirect costs for All Other County Departments can be found in Attachment B.

V. COMPUTATION OF RATE

A single, composite indirect cost rate for All Other County Departments is proposed. The rate is to be applied against salaries and fringe benefits. The rate calculation is as follows:

Part 1. Computation of Carryforward - Difference Between the FY 2017 Fixed Rate Recoveries and Actual FY 2017 Costs

Line 1	Fixed Indirect Cost Rate (for use in FY 2017 based on FY 2015 actuals)	0.00%
Line 2	Base Expenditures (actual FY 2015) Direct Salaries and Fringe Benefits	\$0
Line 3	Budgeted Indirect Cost Expenditures (FY 2015) From Countywide Plan	\$0
	Carryforward Adjustment	<u>0</u>
	Total	\$0
Line 4	Actual Base Expenditures (FY 2017) Direct Salaries and Fringe Benefits	\$33,414,131
Line 5	Actual Indirect Cost Expenditures (FY 2017) From Countywide Plan	\$6,347,148
	Carryforward Adjustment	<u>\$0</u>
	Total	\$6,347,148
Line 6	Net Assumed Indirect Cost Recovery \$33,414,131 X 0.00% =	\$0
Line 7	Under (Over) Recovery - Net Carryforward (Line 5 less Line 6)	\$6,347,148
Line 8	Net Carryforward to FY 2019 (1)	\$0

(1) Under Recovery Voluntarily Waived

**Part 2. Computation of Fixed Indirect Cost Rate for
Use in FY 2019 Based on FY 2017 Actual Costs**

Line 9	Indirect Cost Expenditures				
	From Countywide Plan			\$6,347,148	
	Carryforward Adjustment			<u>0</u>	
	Total				\$6,347,148
Line 10	Fixed Indirect Cost Rate - FY 2019 (1)				
	\$6,347,148	/	\$33,414,131	=	19.0%

Notes:

- (1) The actual computed full rate is shown here, but for claiming purposes, a lower rate may be applied consistent with available administrative funding.

SANGAMON COUNTY, ILLINOIS

ALL OTHER COUNTY DEPARTMENTS

FY 2017 DIRECT SALARY & FRINGE BENEFIT BASE

<u>Department</u>	<u>Salaries & Fringe Benefits</u>
County Clerk	437,772
Circuit Court	123,117
Public Defenders	964,147
Coroner	406,491
Sheriff	17,605,320
Elections Fund	385,573
Court Services	2,373,167
Zoning	233,538
Deputy Merit Commission	9,433
Circuit Clerk	3,002,617
Recorder	641,007
Supervisor of Assessments	688,861
Office of Emergency Management	222,329
Juvenile Center	1,764,052
County Highway	1,286,538
County Bridge	72,444
Federal Aid Matching	205,383
Veterans Assistance	156,720
Law Library	108,241
Motor Fuel Tax	1,572,428
Maintenance & Child Support	43,227
Child Advocacy	350,067
Emergency Telephone System (911)	487,425
Self Insured Benefits	0
Co Clerk Vital Records	0
Sheriff - Jail	0
SMART	274,234
Totals	33,414,131

SANGAMON COUNTY, ILLINOIS

ALL OTHER COUNTY DEPARTMENTS

FY 2017 ALLOCATED COSTS

<u>Department</u>	<u>Allocated Costs</u>
County Clerk	298,291
Circuit Court	1,618,179
Public Defenders	66,676
Coroner	68,736
Sheriff	1,697,773
Elections Fund	84,535
Court Services	332,787
Zoning	108,868
Deputy Merit Commission	2,749
Circuit Clerk	355,931
Recorder	139,568
Supervisor of Assessments	216,621
Office of Emergency Management	31,137
Juvenile Center	58,118
County Highway	164,321
County Bridge	2,849
Federal Aid Matching	6,681
Veterans Assistance	30,868
Law Library	32,182
Motor Fuel Tax	33,033
Maintenance & Child Support	8,539
Child Advocacy	31,812
Emergency Telephone System (911)	130,061
Self Insured Benefits	4,745
Co Clerk Vital Records	6,536
Sheriff - Jail	792,994
SMART	22,558
Totals	6,347,148