



AGENDA of the Capital Area Regional Planning Commission

Thursday, July 9, 2026 Sun Prairie Utilities Offices, 510 Linnerud Dr., Sun Prairie
and Zoom Webinar 6:00 pm

5:00 SOCIAL GATHERING – NOTICE OF POSSIBLE QUORUM

CARPC Commission members and agency staff are invited to a social gathering at the meeting venue beginning at 5:00. A quorum of the commission may be present but no actions will be taken or considered.

Participant Information

How to Attend: This meeting will take place via Zoom Webinar. You may participate in the meeting from your computer, tablet, smartphone, at this URL:

<https://us02web.zoom.us/j/85681285412?pwd=9SeBL9buMbvJa1AaGCpdng2JCXbzp.1>

Phone: 1-312-626-6799

Meeting ID: 856 8128 5412

Passcode: 464856

If you need other accommodation to attend the meeting, please call Matt Kozlowski at 608-474-6017 or email at MatthewKoz@CapitalAreaRPC.org.

Speaking at RPC Meetings: Oral comments from members of the public may be heard for individual agenda items when called upon by the Chair. The time limit for comments by each attendee will be three (3) minutes unless additional time is granted for all attendees at the discretion of the Chair. The Commission may alter the order of the agenda items at the meeting.

Written Communications: Written communications intended to be provided to the Commission as part of the packet should be received in the RPC office no later than noon, seven (7) days prior to the meeting. Written communications, including emails sent to info@capitalarearpc.org, received after this deadline and up to 24 hours before the meeting will be provided to Commissioners at the meeting.

MISSION: Strengthen the region by engaging communities through planning, collaboration, and assistance.

VISION: A region where communities create exceptional quality of life for all by working together to solve regional challenges.

Agenda

1. Establish Quorum
2. Public Comment on Matters not on the agenda
3. **PUBLIC HEARINGS**
 - a. Public Hearing on a Proposed Amendment of the *Dane County Water Quality Plan* by Revising the Sewer Service Area Boundary and Environmental Corridors in the Sun Prairie Urban Service Area (#2601 City of Sun Prairie – “Business Park Expansion”)

NOTE: If you need an interpreter, translator, materials in alternate formats or other accommodations to access this service, activity, or program, please call the phone number below at least three business days prior to the meeting.

NOTA: Si necesita un intérprete, un traductor, materiales en formatos alternativos u otros arreglos para acceder a este servicio, actividad o programa, comuníquese al número de teléfono que figura a continuación tres días hábiles como mínimo antes de la reunión.

LUS CIM: Yog hais tias koj xav tau ib tug neeg txhais lus, ib tug neeg txhais ntawv, cov ntawv ua lwm hom ntawv los sis lwm cov kev pab kom siv tau cov kev pab, cov kev ua ub no (activity) los sis qhov kev pab cuam, thov hu rau tus xov tooj hauv qab yam tsawg peb hnuv ua hauv lwm ua ntej yuav tuaj sib tham.

- (1) Applicant Presentation – Amendment Overview
 - (2) Open Public Hearing to Take Testimony from Attendees; Close Public Hearing
 - (3) Commissioner Questions and Discussion
- b. Public Hearing on a Proposed “Minor” Amendment of the *Dane County Water Quality Plan* by Revising the Sewer Service Area Boundary and Environmental Corridors in the River Road Limited Service Area (#2604 Town of Westport – “Hope Ct & Tuggle Ln”)
 - (1) Applicant Presentation – Amendment Overview
 - (2) Open Public Hearing to Take Testimony from Attendees; Close Public Hearing
 - (3) Commissioner Questions and Discussion
4. **Consent Agenda (*all items are actionable*)**
 - a. **Minutes of the June 8, 2026 CARPC Meeting**
 - b. **Executive Committee Recommendations**
 - 1) **2027 Cost Allocation Plan**
5. **Amending the *Dane County Water Quality Plan* by Revising the Sewer Service Area Boundary and Environmental Corridors in the River Road Limited Service Area (#2604 Town of Westport – “Hope Ct & Tuggle Ln”)**
 - a. Overview of Consistency with State and Local Standards (Staff Presentation)
 - b. **Approval of CARPC Management Letter #2604 – River Road USA, Recommending to the Wisconsin DNR an Amendment of the *Dane County Water Quality Plan* in the River Road Limited Service Area (*actionable item – requires 8 votes to approve*)**
6. **Acknowledgement of Receipt – May 2026 Financial Management Report (*actionable item*)**
7. **Acknowledgement of Receipt – 2025 Audit and Required Communications to the Commission (*actionable item*)**
8. Reports
 - a. Commission Chair
 - b. Executive Director
 - (1) Program and Services Updates
 - (2) Partnership Updates
9. Future Agenda Items
(next meeting August 13, 2026, location TBD and via Zoom, 6:00 pm meeting start)
 - a. 2025 CARPC Annual Report (August)
 - b. Resolutions for MadREP/USDA funds (September)
 - c. Visits/presentations by allied organizations? – Commissioner suggestions welcome
10. Adjournment

NOTE: If you need an interpreter, translator, materials in alternate formats or other accommodations to access this service, activity, or program, please call the phone number below at least three business days prior to the meeting.

NOTA: Si necesita un intérprete, un traductor, materiales en formatos alternativos u otros arreglos para acceder a este servicio, actividad o programa, comuníquese al número de teléfono que figura a continuación tres días hábiles como mínimo antes de la reunión.

LUS CIM: Yog hais tias koj xav tau ib tug neeg txhais lus, ib tug neeg txhais ntawv, cov ntawv ua lwm hom ntawv los sis lwm cov kev pab kom siv tau cov kev pab, cov kev ua ub no (activity) los sis qhov kev pab cuam, thov hu rau tus xov tooj hauv qab yam tsawg peb hnub ua hauj lwm ua ntej yuav tuaj sib tham.

Re: Public Hearing on a Proposed Amendment of the *Dane County Water Quality Plan* by Revising the Sewer Service Area Boundary and Environmental Corridors in the Sun Prairie Urban Service Area (#2601 City of Sun Prairie – “Business Park Expansion”)

Requested Action:

Conduct Public Hearing

Background:

The City of Sun Prairie has submitted a request for a sewer service area amendment to the *Dane County Water Quality Plan*. The proposed amendment is currently in the Town of Bristol, with annexation into the City of Sun Prairie expected prior to development, and within the Token Creek (HUC 12: 070900020503), Headwaters Mauneshia River (HUC 12: 070900010801), and Headwaters Koshkonong Creek (HUC 12: 070900020401) watersheds. It includes the addition of approximately 440 acres of land, including 98 acres of proposed environmental corridors and 2 acres of existing development and right-of-way, for a net of approximately 340 developable acres to the Sun Prairie Urban Service Area. The [application](#) has been posted on the [CARPC website](#).

These updates will constitute an amendment to the *Dane County Water Quality Plan*. The public hearing is intended to give members of the public, local government officials, and interested groups the opportunity to provide input as part of the public participation process required for amendments to the areawide water quality management plan in accordance with NR 121.

Staff Comments:

None

Attachments:

1. Map 1 – Proposed Amendment Area

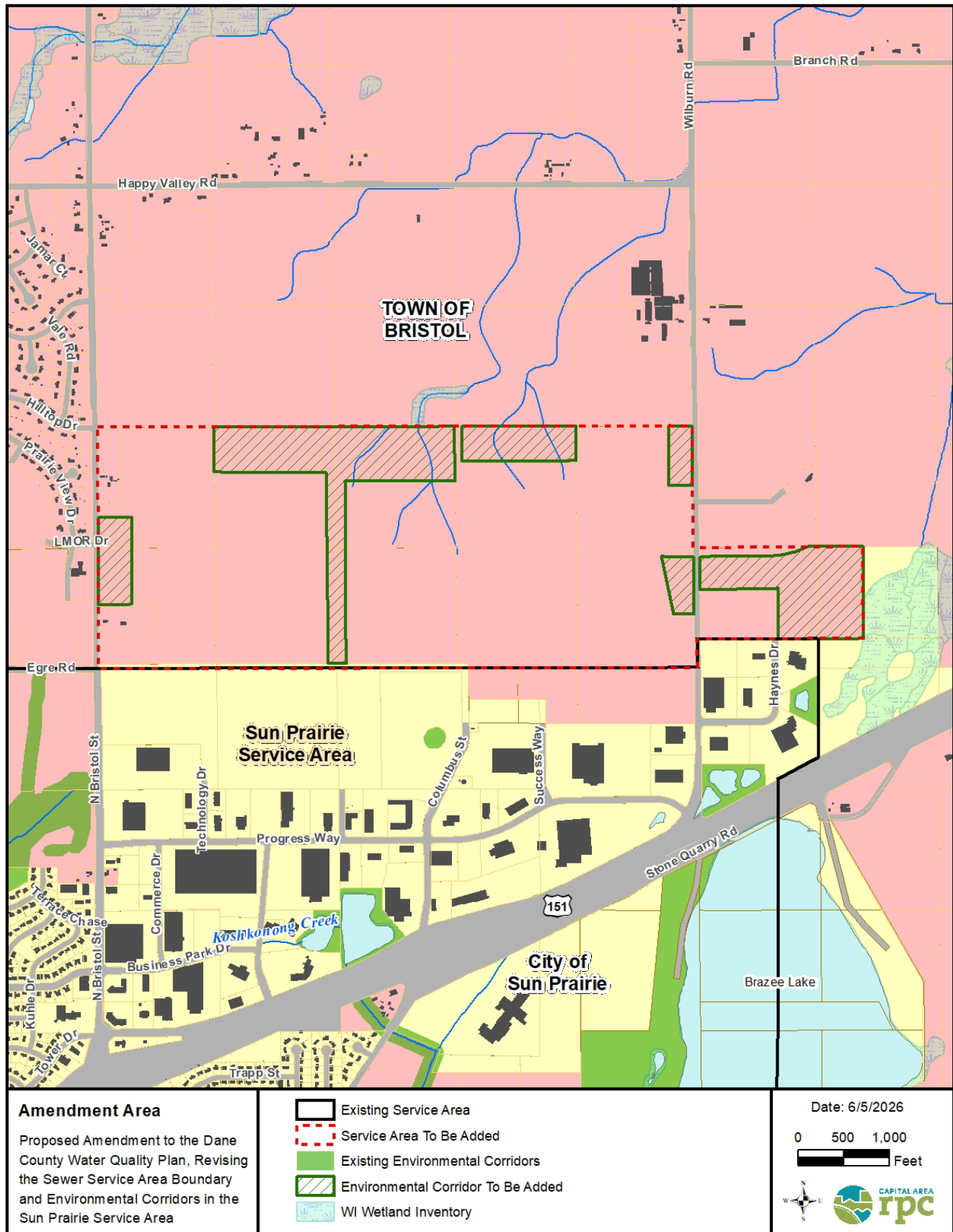
Staff Contact:

Nick Bower
Water Quality Planning Director and Senior Environmental Engineer
NickB@CapitalAreaRPC.org
(608) 474-6019

Next Steps:

Staff will prepare a water quality staff analysis report and a water quality management letter will be considered at the next Commission meeting in August. The CARPC staff report and management letter will then be sent to the Wisconsin DNR for its administrative decision.

Map 1 – Proposed Amendment Area



Re: Public Hearing on a Proposed “Minor” Amendment of the *Dane County Water Quality Plan* by Revising the Sewer Service Area Boundary and Environmental Corridors in the River Road Limited Service Area (#2604 Town of Westport – “Hope Ct & Tuggle Ln”)

Requested Action:

Conduct Public Hearing

Background:

The Town of Westport has submitted a request for a sewer service area amendment to the *Dane County Water Quality Plan*. The proposed amendment area is currently in the Town of Westport, and within the Lake Mendota-Yahara River (HUC 12: 070900020604) and Cherokee Lake-Yahara River (HUC 12: 070900020504) watersheds. It includes the addition of approximately two (2) acres of land, including one (1) acre of proposed environmental corridors, for a net of approximately one (1) developable acre to the River Road Limited Service Area. The [application](#) has been posted on the [CARPC website](#).

These updates will constitute an amendment to the *Dane County Water Quality Plan*. The public hearing is intended to give members of the public, local government officials, and interested groups the opportunity to provide input as part of the public participation process required for amendments to the areawide water quality management plan in accordance with NR 121.

Staff Comments:

None

Attachments:

1. Map 1 – Proposed Amendment Area

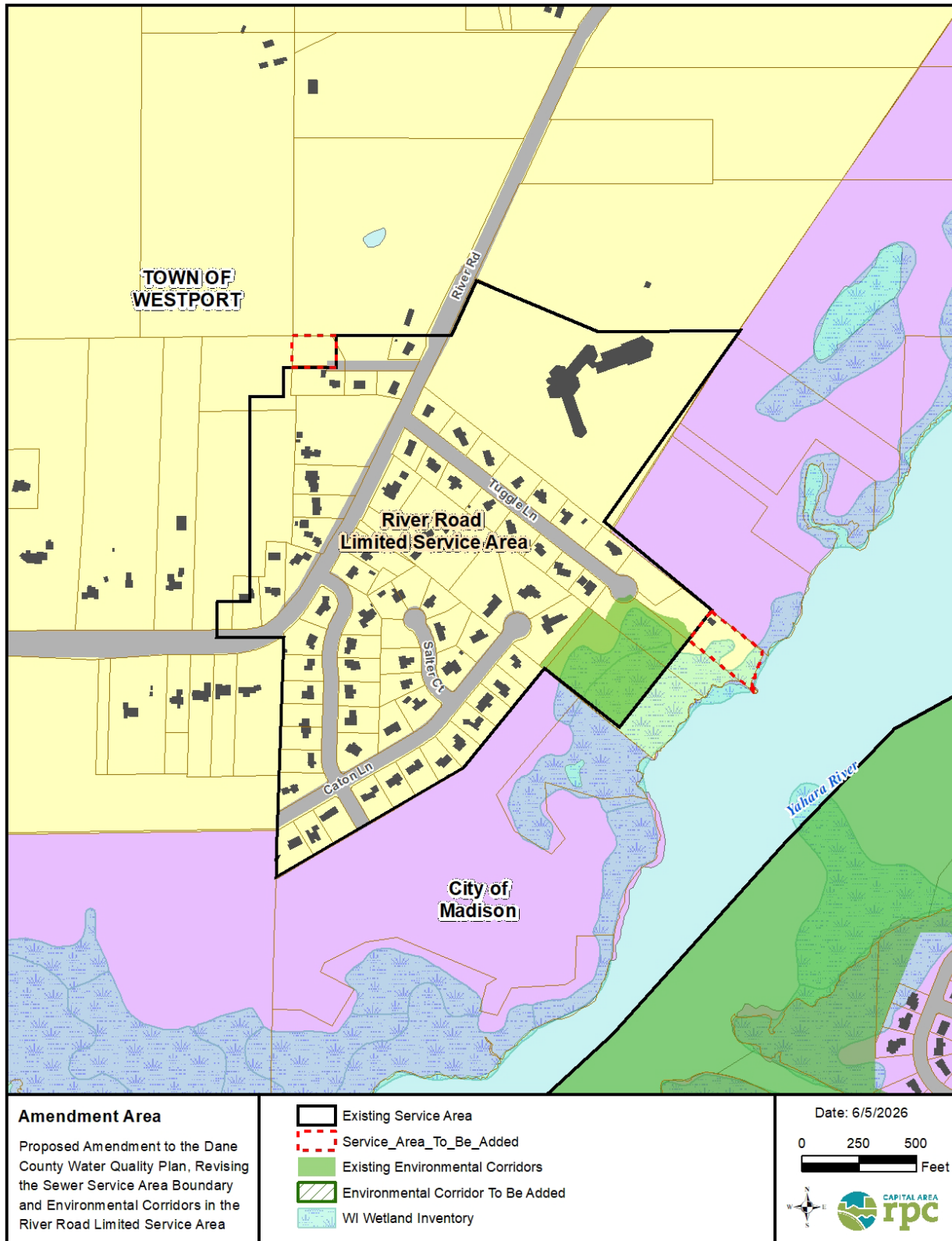
Staff Contact:

Nick Bower
Water Quality Planning Director and Senior Environmental Engineer
NickB@CapitalAreaRPC.org
(608) 474-6019

Next Steps:

As a “Minor” SSA amendment to the *Dane County Water Quality Plan*, this item is up for consideration by the Commission under Item #05 of this meeting.

Map 1 – Proposed Amendment Area



DRAFT MINUTES
of the
Capital Area Regional Planning Commission

June 11, 2026

Zoom Webinar

6:00 pm

Commissioners Present: Steve Greb, Audra Dalsoren, Maureen Crombie, Cynthia Richson, Bill Tishler, Noah Lieberman, David Pfeiffer, Topf Wells, Heidi Murphy, Jim Schuler

Commissioners Absent: Alison Volk, Peter McKeever, Joann Pritchett

Staff Present: Jason Valerius, Matt Kozlowski, Melissa Michaud, Nick Bower, Liz Levy, Prachi Mehendale

Others Present: Caleb Frostman, Michael Miller

1. Establish Quorum

The meeting was called to order by Chair Pfeiffer at 6:00 pm. A quorum was established.

2. Public Comment on Matters not on the agenda.

None

3. PUBLIC HEARING (6:01 pm)

a. Public Hearing on CARPC Resolution 2026-11, Adopting a Fee Policy for Conformance Reviews of Sanitary Sewer Extensions and Wastewater Facility Plans

- (1) Staff Presentation – Overview of Resolution No. 2026-11
- (2) Open Public Hearing to Take Testimony from Attendees, Close Public Hearing
- (3) Commissioner Questions and Discussion

Nick Bower presented an overview of the updated policies and criteria.

Chair Pfeiffer opened the public hearing at 6:18 pm.

No public comments made.

Chair Pfeiffer closed the public hearing at 6:19 pm.

Commissioner Wells asked for more details about environmental corridor reviews that don't involve a sewer extension and the decision not to charge a fee for these reviews. Nick Bower answered that there isn't a way to know for sure that fees for optional reviews would have a chilling effect, but noted that these reviews are within CARPC's stated goals to encourage discussion around these topics.

4. Consent Agenda (*all items below are actionable items*) (6:32 pm)

- a. Minutes of May 14, 2026 CARPC Meeting**
- b. Executive Committee Recommendations**

- (1) **Approval of Agreement with City of Fitchburg and Village of Oregon for Intergovernmental Agreement Assistance Services, up to \$25,000 for 2026-2028**
- (2) **Approval of Agreement with Town of Springfield for Planning and Transfer of Development Rights (TDR) Administration Services, up to \$12,000/year**
- (3) **Approval of Agreements with City of Stoughton for Growth Area and Boundary Planning Assistance Services, up to \$14,100 for 2026**

(4) Approval of Agreement with City of Sun Prairie for Mapping and Data Services, up to \$6,750 in 2026

Motion: Vice Chair Murphy moved to approve items on the Consent Agenda. Commissioner Crombie seconded.

Discussion: Commissioner Greb asked for more detail on item 4.b(3) and if there are any specific plans for Stoughton's growth area boundary. Jason Valerius provided details about the geographic area in question, at the southwest corner of the City.

The motion carried unanimously.

5. CARPC Resolution 2026-11, Adopting a Fee Policy for Conformance Reviews of Sanitary Sewer Extensions and Wastewater Facility Plans (actionable item) (6:35 pm)

Motion: Commissioner Crombie moved to approve Resolution 2026-11. Commissioner Lieberman seconded.

Commissioner Crombie	Aye
Commissioner Dalsoren	Aye
Commissioner Greb	Aye
Commissioner Lieberman	Aye
Vice Chair Murphy	Aye
Chair Pfeiffer	Aye
Commissioner Richson	Aye
Commissioner Schuler	Aye
Commissioner Tishler	Aye
Commissioner Wells	Aye

The motion carried 10-0.

6. Acknowledgement of Receipt – April 2026 Financial Management Report (actionable item) (6:36 pm)

Motion: Commissioner Dalsoren moved to acknowledge receipt of the April 2026 Financial Management Report. Commissioner Crombie seconded.

The motion carried unanimously.

7. CARPC Resolution 2026-12, Recommending to the Wisconsin DNR an Amendment of the Dane County Water Quality Plan by Adopting Revised Policies and Criteria for Environmental Corridors (actionable item) (6:38 pm)

Melissa Michaud presented an overview of the resolution and the proposed changes.

Commissioner Wells asked for clarification on why certain environmental features weren't considered for addition to the required environmental corridors lists rather than the voluntary list. Melissa Michaud answered that the items included in the required environmental corridor features are items that have legal protections whereas the voluntary items don't have the same legal protections. Chair Pfeiffer added that an emphasis has been placed on working with communities in advance of planning efforts rather than trying to regulate activities after the planning process has concluded and trying to regulate beyond the Commission's legal authority.

Motion: Commissioner Lieberman moved to approve Resolution 2026-12. Commissioner Crombie seconded.

Commissioner Crombie	Aye
Commissioner Dalsoren	Aye
Commissioner Greb	Aye
Commissioner Lieberman	Aye

Vice Chair Murphy	Aye
Chair Pfeiffer	Aye
Commissioner Richson	Aye
Commissioner Schuler	Aye
Commissioner Tishler	Aye
Commissioner Wells	Aye

The motion carried 10-0.

8. CARPC Resolution 2026-13, Approving the 2027 Preliminary CARPC Budget and Dane County Charge (actionable item) (6:55 pm)

Jason Valerius provided an overview of the preliminary budget and Dane County charge.

Commissioner Lieberman asked for more information about Water Quality Conformance Reviews revenues and how we arrived at the budgeted figure. Jason Valerius answered that there were fewer than anticipated sewer service area amendments last year. This year, there are a number of reviews waiting in the wings for development, and we're anticipating that next year will return to normal. Commissioner Schuler added that increased costs have had a chilling effect on development activities.

Motion: Vice Chair Murphy moved to approve Resolution 2026-13. Commissioner Dalsoren seconded.

Commissioner Crombie	Aye
Commissioner Dalsoren	Aye
Commissioner Greb	Aye
Commissioner Lieberman	Aye
Vice Chair Murphy	Aye
Chair Pfeiffer	Aye
Commissioner Richson	Aye
Commissioner Schuler	Aye
Commissioner Tishler	Aye
Commissioner Wells	Aye

The motion carried 10-0.

9. Regional Development Framework Key Performance Indicator Update – Staff Presentation and Discussion (7:08 pm)

Liz Levy provided an overview and update on the key performance indicators for the Regional Development Framework ("RDF").

Commissioner Wells asked for more details about voluntary environmental corridor protections. Jason Valerius provided an overview of how voluntary features are tracked in this process and how tracking and enforcement of voluntary corridors function within this process.

Commissioner Greb asked if conservation easements would function as an effective strategy for protecting voluntary environmental corridors that otherwise would be developed.

Commissioner Schuler noted that there's a tradeoff between walkable neighborhoods and density that creates some tension in categorizing what constitutes a complete neighborhood in terms of how people choose to live.

10. Reports (8:03 pm)

a. Commission Chair

Attended AWRPC this past month and had good discussions with other staff and commissioners from the other RPCs throughout the state.

- b. Executive Director
 - (1) Program and Services Updates
 - (2) Partnership Updates

Jason Valerius provided highlights from the Executive Director's report.

11. Future Agenda Items (next meeting July 9, 2026, via Zoom Webinar, 6:00 pm meeting start time)

- a. Acknowledgement of Receipt – 2025 Audit and Required Communications to the Commission (July)
- b. Public Hearing/Applicant Presentation – Sun Prairie Sewer Service Area Amendment – Business Park (July)
- c. Public Hearing/Applicant & Staff Presentations/Commission Action – Westport Sewer Service Area Amendment – River Road LSA (Hope Ct/Tuggle Ln) (July)
- d. 2025 Annual Report – Staff Presentation and Discussion (July)
- e. MadREP/USDA Funding (July)
- f. Visits/Presentations by Allied Organizations – TBD

12. Adjournment

Motion: Commissioner Richson moved to adjourn. Commissioner Lieberman seconded.

The motion carried unanimously.



CAPITAL AREA REGIONAL PLANNING COMMISSION

2027 COST ALLOCATION PLAN

July 2, 2026

Purpose

The purpose of this Cost Allocation Plan is to summarize the methods and procedures that this organization will use to allocate costs to various programs, grants, contracts, and agreements.

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), establishes the principles for determining costs of grants, contracts, and other agreements with the Federal Government. Capital Area Regional Planning Commission's (CARPC's) Cost Allocation Plan treats all allowable costs as direct costs except general administration and general expenses.

Direct costs are those that can be identified specifically with a particular final cost objective. Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.

Only costs that are allowable, in accordance with the Cost Principles, will be allocated to benefiting programs by CARPC.

This proposal is based on CARPC's actual costs reconcilable to the audited financial statements for its calendar year ending December 31, 2025. The general approach of CARPC in allocating costs to specific grants, contracts and fees are as follows:

- A. All allowable direct costs are charged directly to programs, grants, contracts, etc.
- B. Allowable fringe benefits including compensated absence time, FICA, unemployment insurance, worker's compensation, health insurance, retirement system contributions, life and disability insurance, and other fringe benefits are pooled and allocated to programs, grants, etc., using direct labor hours as the base.
- C. All other allowable indirect expense costs are pooled and allocated to programs, grants, etc., using direct labor hours as the base.

Allocation of Costs

The following information summarizes the procedures that are used by CARPC:

- A. Compensation for Personal Services – Documented with timesheets showing time distribution for all employees and allocated based on time spent on each program or grant. Salaries and wages and benefits are charged directly to the program for which work has been done.
- B. Insurance – Insurance needed for a particular program is charged directly to the program requiring coverage. Other insurance coverage that benefits all programs is allocated to the indirect expenses category.
- C. Professional Services Costs (such as consultants) – Costs that benefit a specific program are charged directly to the program requiring the service. Costs that benefit all programs are allocated to the indirect expense category.
- D. Audit Costs – Annual audit fees will be allocated to the indirect expense category.
- E. Postage – Allocated based on use. Postage expenses are charged directly to programs to the extent possible. Costs that benefit all programs are allocated to the indirect expense category.
- F. Printing – Allocated based on usage. Printing costs are charged directly to programs to the extent possible. Costs that benefit all programs are allocated to the indirect expense category.
- G. Supplies – Expenses are charged directly to programs to the extent possible. Costs that benefit all programs are allocated to the indirect expense category.
- H. Equipment/Depreciation – CARPC depreciates equipment when the initial acquisition cost exceeds \$5,000. Items below \$5,000 are reflected in the equipment category and expenses in the current year and are charged directly to programs to the extent possible. Costs that benefit all programs are allocated to the indirect expense category.
- I. Training/Conferences/Seminars – Costs that benefit one program are charged directly to the program. Costs that benefit all programs will be allocated to the indirect expense category.
- J. Travel Costs – All travel costs (local and out-of-town) are charged directly to the program for which the travel was incurred. Travel costs that benefit all programs are allocated to the indirect expense category.

Capital Area Regional Planning Commission 2027 Cost Allocation Plan

- K. Facilities Expenses (includes rent, Information Management, utilities, maintenance) – Facilities costs related to indirect expense activities are allocated to the indirect expense category.
- L. Communications - Costs that benefit one program are charged directly to the program. Costs that benefit all programs will be allocated to the indirect category.
- M. Other costs (including membership dues, licenses, fees, etc.) – Expenses are charged directly to programs that benefit from the expense/service. Expenses that benefit all programs are allocated to the indirect expense category.
- N. Unallowable Costs – Costs that are unallowable in accordance with Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, including commissioner travel and per diem, alcoholic beverages, lobbying, bad debts, contributions, entertainment, fines, and penalties are not included in the calculation of the indirect rate.

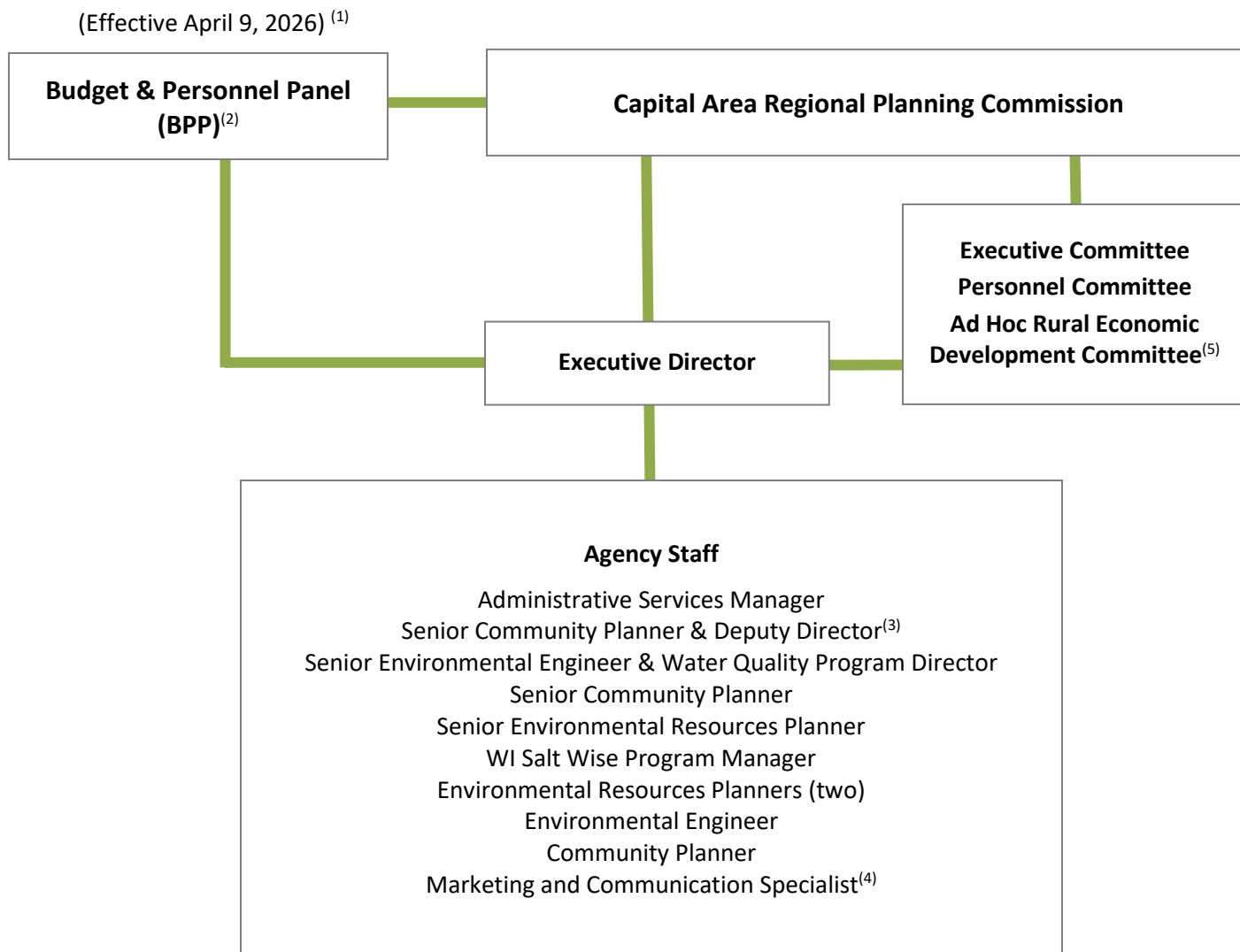
Indirect Salary Narrative

Executive Director charges time spent on support to the Commission, financial review, personnel management, and annual budget and work planning.

Administrative Services Manager charges time spent on financial management, procurement, support to the Commission, personnel matters, employee benefit administration, contract administration, website updates, and report preparation and production.

Other Staff charge time spent in all-staff meetings and performance reviews.

CARPC ORGANIZATIONAL CHART



Notes:

- (1) This version incorporates the designation of the Senior Environmental Engineer as also the Water Quality Program Director
- (2) The BPP has the power to approve the CARPC budget and levy and hire or fire the Executive Director, as described in Article IV of the CARPC Bylaws
- (3) Title VI Officer
- (4) Greater Madison MPO staff, under contract to CARPC for 25% time
- (5) The Ad Hoc Rural Economic Development Committee will be included in the adopted version of this chart if and when it is created by the Commission

CERTIFICATE OF INDIRECT COST RATE

This is to certify that I have reviewed the indirect cost rate proposal prepared and submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal, dated July 2, 2026, to establish indirect, administrative overhead, and fringe cost billing rates for 2027 are allowable in accordance with the requirements of the Federal award(s) to which they apply and Title 2 U. S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This proposal does not include any costs which are unallowable as identified in the applicable federal cost principles.
- (2) All costs included in this proposal are properly allocable to Federal awards based on a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.
- (3) Rates calculated within the proposal used a direct cost base type of direct salaries and wages. The indirect cost rate is 39.17%. The fringe rate is 67.00%. The administrative overhead rate is 23.05%. The total of these three rates is 129.22%. The calculations were based on actual costs from fiscal year 2025, to obtain these federal billing rates for fiscal year 2027 until a new Cost Allocation Plan is adopted.
- (4) All documentation supporting the indirect cost rate identified above will be retained by CARPC. This rate should be reviewed and validated as part of the CARPC's annual financial audit.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986 (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729), and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct.

Governmental Unit: Capital Area Regional Planning Commission

Signature: _____

Name of Official: Jason

Valerius

Title: Executive Director

Date of Execution: July 2, 2026

**CAPITAL AREA REGIONAL PLANNING COMMISSION
SCHEDULE 1
COMPUTATION OF FRINGE BENEFIT RATE
FOR THE YEAR ENDED DECEMBER 31, 2025**

Fringe Benefits:			
Payroll Taxes		77,082	
Health Insurance		257,094	
Dental Insurance		13,286	
Group Life Insurance		495	
Disability Insurance		444	
Compensated Absences / Paid Time Off		170,014	
Retirement		68,803	
Unemployment Compensation		579	
Fringe Benefits		293	
Total Fringe Benefits		\$ 588,088	
Project Salaries		713,311	
Administrative Salaries		164,421	
Total Labor		\$ 877,732	
Total Fringe Benefits			
	\$ 588,088		
Total Labor			
	\$ 877,732		
			67.00%
Total Salaries	1,047,746		
Unallowable Salaries	4,735		
Total Salaries	1,052,481		

**CAPITAL AREA REGIONAL PLANNING COMMISSION
SCHEDULE 2
COMPUTATION OF INDIRECT OVERHEAD RATE
FOR THE YEAR ENDED DECEMBER 31, 2025**

Indirect Overhead:

Rent	\$ 51,580	
Contracted Services	84,720	
Audit	11,350	
Payroll Fees	8,305	
Financial Services	42,079	
Travel and Training	16,479	
Supplies	1,640	
Printing	997	
Postage	39	
Equipment	4,430	
Telephone	1,771	
Administration Fees	35	
Contributions and Donations	651	
Webhosting	374	
Software	16,102	
IT Services	12,370	
Commission Per Diem and Travel (unallowable & not included)	-	
Dues and Memberships	2,494	
Education/Outreach	1,920	
Recruitment	7	
Insurance	11,449	
Depreciation and Amortization	405	
Other Expenses	10,226	
Total Indirect Expenses	<u>\$ 279,423</u>	
Total Indirect Expenses	\$ 279,423	
Total Project Salaries	\$ 713,311	
		<u>39.17%</u>

**CAPITAL AREA REGIONAL PLANNING COMMISSION
SCHEDULE 3
COMPUTATION OF ADMINISTRATIVE OVERHEAD RATE
FOR THE YEAR ENDED DECEMBER 31, 2025**

**Administrative
Overhead:**

Administrative Salaries		\$ 164,421
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Total Administrative Salaries		\$ 164,421
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Administrative Overhead	\$ 164,421	
Project Salaries	\$ 713,311	23.05%

Summary of the Rates / Total

Administrative Overhead (Schedule 3)	23.05%
Indirect Overhead (Schedule 2)	39.17%
Fringe Benefits (Schedule 1)	67.00%
Total Fringe & Indirect Rate	129.22%

Re: Amending the *Dane County Water Quality Plan* by Revising the Sewer Service Area Boundary and Environmental Corridors in the River Road Limited Service Area (#2604 Town of Westport – “Hope Ct & Tuggle Ln”) (*actionable item*)

Requested Action:

Motion to approve CARPC Management Letter #2604.

Note: As an amendment to the Dane County Water Quality Plan, this item requires a super-majority of 8 votes for approval.

Background:

The Town of Westport has submitted a request for a sewer service area amendment to the *Dane County Water Quality Plan*. The proposed amendment area is currently in the Town of Westport, and within the Lake Mendota-Yahara River (HUC 12: 070900020604) and Cherokee Lake-Yahara River (HUC 12: 070900020504) watersheds. It includes the addition of approximately two (2) acres of land, including one (1) acre of proposed environmental corridors, for a net of approximately one (1) developable acre to the River Road Limited Service Area.

A public hearing was held on the proposed amendment at the July 9, 2026 Commission Meeting.

Staff Comments:

The staff analysis of the proposed amendment is attached. The staff’s opinion that the proposed amendment is consistent with water quality standards under Wis. Stat. § 281.15, and the Policies and Criteria for Sewer Service Area Amendments, adopted into the Dane County Water Quality Plan on April 8, 2026. To ensure conformance with the Dane County Water Quality Plan and better improve water quality and environmental resource management, additional required and recommended actions have been enumerated in the attached management letter.

Staff recommend that the Commission recommend approval of the amendment to DNR in recognition of the existing state and local requirements and with the recommendations as enumerated in the attached management letter.

Attachments:

1. Staff Analysis Report
2. Management Letter #2604 – River Road USA (Town of Westport – “Hope Ct & Tuggle Ln”)

Staff Contact:

Nick Bower
Water Quality Planning Director and Senior Environmental Engineer
NickB@CapitalAreaRPC.org
(608) 474-6019

Next Steps:

The staff report and management letter will be sent to the Wisconsin Department of Natural Resources for an administrative decision.

Staff Analysis of Proposed Amendment to the
Dane County Water Quality Plan
**Revising the Sewer Service Area Boundary and Environmental
Corridors in the River Road Limited Service Area**
“Hope Ct & Tuggle Ln”

History of the River Road Limited Service Area

The area that is now the River Road Limited Service Area (LSA) was originally established as a sewer service area within the Central Urban Service area in 1979 (Resolution No. 213). In the early 1990s, the portion along River Road was designated by Dane County Regional Planning Commission (DCRPC) as the River Road Limited Service Area. Around the same time, an area that had been contemplated for sewer development, referred to as the “River Ridge Run Plat”, was removed from the sewer service area, leaving the two disconnected areas that currently comprise the River Road LSA—which specifically includes the areas near the intersections of River Road/Tuggle Lane and River Road/Gilkeson Road (see **Map 1**).

Current Amendment

The Town of Westport is requesting an amendment to the River Road LSA north of the Yahara River, near the Village of Waunakee and the City of Madison. This proposed amendment seeks to add portions of two parcels to the River Road LSA, providing the ability to receive public sanitary sewer service to each (see **Map 2**). The first amendment area, referred to as “Area #1”, is located at the westerly end of Hope Ct and is a vacant parcel seeking to construct a single-family residential unit and connect to public sewer located within Hope Court. The second amendment subarea, referred to as “Area #2”, is located at the southerly end of Tuggle Lane which currently has an existing single family residential property served by private onsite septic seeking to connect to public sewer located at the rear of the property.

Existing Conditions

Land Use

Area #1 consists of vacant subdivided lands proposed for single-family development. Area #2 consists of an existing single-family residential home (see **Map 3 and 4**¹). No new development or redevelopment activities are planned in Area #2. Refer to **Table 1** for existing and planned land uses.

Area #1 – Surrounding Planned Land Uses:

- **North & West:** Rural Preservation (Ag.), Community Residential
- **East:** Existing Residential, Institutional
- **South:** Existing Residential, Community Residential

Area #2 – Surrounding Planned Land Uses:

- **North:** Existing Residential, Institutional
- **West & South:** Existing Residential, Open Space / Parks
- **East:** Water body

Table 1
Existing and Planned Land Use²

Land Use Category	Area #1		Area #2		Total Area Acres	Existing Housing Units (count)	Proposed Housing Units (count)
	Existing Land Use	Planned Land Use	Existing Land Use Acres	Planned Land Use			
Residential		0.7	0.1	0.1	0.8	1	1
Institutional/ Government							
Woodland							
Other Open Land	0.7		1.0	1.0	1.0		
TOTAL	0.7	0.7	1.1	1.1	1.8	1	1

Note: Area #2 represents a parcel that is partially within the existing LSA.

¹ Existing Land Use (Map 3) and Planned Land Use (Map 4) maps may vary from each other due to varying underlying data sources. Additionally, acreages listed in Table 1 may not visually match Maps 3 and 4 due to variations in mapping and calculation methods.

² Acreages listed in application materials may vary from acreages calculated through mapping in GIS by staff depending upon applicant data sources and mapping methods.

Natural Resources

The amendment areas are within the Lake Mendota-Yahara River (HUC 12: 070900020604) and Cherokee Lake-Yahara River (HUC 12: 070900020504) subwatersheds (see **Map 5**). There is one wetland complex to the south of Area #2 which is hydrologically connected to the Yahara River.

The amendment area is not within a drainage district. Wastewater from the amendment area will be treated at the Madison Metropolitan Sewerage District (MMSD) Wastewater Treatment Facility. The treated effluent is discharged to Badfish Creek, bypassing the Yahara chain of lakes.

Wetlands

WDNR's Wisconsin Wetland Inventory (WWI) shows one emergent / wet meadow wetland within Area #2.

The WWI-mapped wetland, with a minimum 75' vegetated buffer, is required to be designated as Environmental Corridor per the adopted Policies and Criteria for Environmental Corridors ([link to document](#)), as part of the *Dane County Water Quality Plan*. A wetland delineation is recommended for Area #2 if redevelopment occurs here in the future.

In addition to the delineated wetlands within the amendment area, there are also other wetlands near the amendment area. According to the WWI, the wetland area directly to the south of Area #2 is classified as palustrine persistent emergent / wet meadow, broad-leaved deciduous scrub/shrub, and broad-leaved deciduous forest. This wetland complex is associated with the Yahara River.

Floodplains

Area #2 includes 1% annual chance (i.e., 100-year) floodplains associated with the Yahara River. All the 1% annual chance floodplain is included in Environmental Corridors as required by the Policies and Criteria for Environmental Corridors. Areas of 0.2% annual chance (i.e., 500-year) floodplain are also present within Area #2 but do not necessitate inclusion in Environmental Corridors (see **Map 10**).

Yahara River

The runoff from Area #1 drains to the Yahara River and is within the Lake Mendota-Yahara River watershed. The Yahara River (WBIC 798300 / WATERS ID 355202) is 63 miles long and originates in Columbia County, connecting Lakes Mendota, Monona, Kegonsa, and Waubesa. Pollutants of concern in the Yahara River are sediment/total suspended solids and total phosphorus, which have resulted in a degraded habitat and low dissolved oxygen. Total Maximum Daily Loads (TMDL) for total phosphorus and sediment were approved by the US EPA in 2011 for the Rock River Basin. The Token Creek to the headwaters segment (from mile

47.02 to 63.02) is downstream of both amendment areas and supports a Warmwater Sport Fishery (see **Map 5**). This 16-mile segment was listed as an impaired water per Section 303(d) of the Clean Water Act in 2014 for phosphorus. An assessment of chloride in 2016 found levels to be too high and the segment was listed as impaired. This segment was assessed during the 2022 listing cycle and based on sample data chloride was proposed for delisting.

There is a DNR monitoring station (Station ID 133040) downstream of the amendment areas along the Yahara River at State Highway 113 that was last monitored in 2026. Average total phosphorus measurements from 2025 were 0.06 mg/L. Chloride data is not collected at this monitoring station.

Lake Mendota

Lake Mendota is the largest of the Yahara lakes with an average surface area of 9,842 acres. The Lake Mendota watershed is approximately 217 square miles (138,880 acres). The amendment areas comprise less than 1% of the total watershed area.

The lake levels for the Yahara Chain of Lakes, (Mendota, Monona, Waubesa and Kegonsa) are managed by Dane County as set forth in the lake level orders established in 1979 by the WDNR. The orders require lake level coordination of the entire chain of lakes as a system, including the City of Stoughton Dam. The target maximum water level for Lake Mendota is 850.10 feet, and the 100-yr flood elevation is 852.8 feet. The target minimum water level for Lake Mendota is 849.6 feet from the first spring runoff occurring after March 1st until October 30th.

Lake Mendota was listed on the WDNR 303(d) list of impaired water bodies for total phosphorus in 2012 and was last assessed in 2026. It is included in the broader Rock River Basin TMDL.

Cherokee Lake

Area #2 is located within the Cherokee Lake-Yahara River subwatershed. This subwatershed is approximately 28.5 square miles. Runoff from Area #2 drains south towards Cherokee Lake, a 193-acre lake fed by the Yahara River and its tributaries and draining to the Yahara River downstream. Data on the conditions of this lake were unknown at the time of this writing, and the natural community has not yet been identified under the state's Natural Community Determinations. There is a North Temperate Lakes Long-Term Ecological Research (NTL-LTER) program - Madison Area Lakes monitoring station (Station ID 10044183) downstream of Area #2, at the Yahara River estuary below the middle basin, that was last monitored in 2018. Average total phosphorus measurements from 2018 were 0.11 mg/L. Chloride data was not collected at the station.

There is no active USGS monitoring station on Cherokee Lake.

Springs

Springs represent groundwater discharge visible to the casual observer. The Wisconsin Geological and Natural History Survey (WGNHS) maintains an inventory of springs in Dane County and throughout the state. From 2014 to 2017, the WGNHS surveyed springs statewide that were expected to have flow rates of at least 0.25 cubic feet per second (cfs). There are no known springs in or near the proposed amendment areas.

Groundwater

In 2012, the WGNHS published a report, *Groundwater Recharge in Dane County, Wisconsin, Estimated by a GIS-Based Water-Balance Model* ([link to report](#)), estimating the existing groundwater recharge rates in Dane County based on the soil water balance method. The study estimates that the existing groundwater recharge rate in the proposed amendment area ranges from approximately 9 to 10 inches per year.

Endangered Resources

The WDNR Bureau of Endangered Resources maintains a database representing the known occurrences of rare plants, animals, and natural communities that have been recorded in the Wisconsin Natural Heritage Inventory ([link to website](#)). A screening review of this database conducted by CARPC staff for species designated as endangered, threatened, or of special concern identified two endangered species: one bee and one frog; two threatened species: one bird and one mammal; several species of special concern: two snake, one turtle, one fish, and one mammal; and one natural community within a 1- to 2-mile radius of the amendment areas. Therefore, prior to new construction, it is recommended that a formal Endangered Species Resources Review be conducted by the WDNR or one of their certified reviewers for potential impacts to endangered resources, and habitat protection measures to be implemented if species are found.

The entire amendment area is within the High Potential Zone (species likely present) for the federally endangered Rusty Patched Bumble Bee ([link to web map](#)). Section 7 of the Endangered Species Act requires consultation with the U.S. Fish and Wildlife Service (USFWS) or the National Marine Fisheries Service when any action that is carried out, funded, or permitted by a federal agency may affect a federally listed endangered or threatened species. The WDNR typically recommends that projects within the High Potential Zone include native trees, shrubs, and flowering plants (plants that bloom spring through fall) and the removal and control of invasive species in any habitat used for foraging, nesting, and overwintering. The USFWS developed a list of plants favored by Rusty Patched Bumble Bee ([link to list](#)). If any new development activity occurs in the future, consideration as to protection of this important species should be given. Implementing these conservation measures should be coordinated with the WDNR Endangered Resources Review Program as needed.

Soils and Geology

Area #1 is located within the Waunakee Moraines Land Type Association of Wisconsin. The Association classifies the surficial geology of this area as rolling till plain and irregular drumlins with scattered bedrock knolls, lake plains, and outwash plains. Area #2 is located within the Dane–Jefferson Drumlins and Lakes Land Type Association of Wisconsin. The Association classifies the surficial geology of this area as undulating complex of till plains with drumlins, outwash plains, lake plains, and muck deposits common.

Surface elevations within the amendment areas range from around 850 feet to 981 feet. There are no areas of steep (> 12%) and very steep (>20%) slopes associated within the amendment areas (see **Map 6**), though steep bluffs are present east of Area #2 and parallel Yahara River.

According to the General Soil Map of Dane County, the soils in Area #1 are in Dodge–St. Charles–McHenry association. These soils are well drained and moderately well drained, deep silt loams. Soils in Area #2 are in the Batavia–Houghton–Dresden association. These soils are well drained and poorly drained, deep and moderately deep silt loams and mucks that are underlain by silt, sand, and gravel. **Map 7** shows detailed classifications for soils in the amendment area and **Table 2** shows important soil characteristics for the amendment area.

There is one hydric soil within the amendment area (see **Map 7** and **Table 2**), which are good indicators of existing and former (drained) wetlands. According to the Soil Survey Geographic data for Dane County developed by the NRCS ([link to web soil survey](#)), the St. Charles soils (the 7243B map unit) are not hydric, but they do have a seasonal (April to June) zone of water saturation within 5 feet of the ground surface. The St. Charles soils are well drained and therefore do not pose a limitation for buildings with basements.

Table 2
Soils Characteristics

Characteristic	Soil Map Symbols (see Map 7)	% of Area
Prime Agricultural Soils	B7105B, 7243B	51.5
Hydric Soils (Indicates Potential / Restorable Wetlands)	M	25.4
Poorly Drained Soils with Seasonal High Water Table (< 5')	None	0
Soils Associated with Steep Slopes (> 12%)	None	0
Soils Associated with Shallow Bedrock (< 5')	823C2	0

Best Potential for Infiltration in Subsoils	7105B, 823C2, 7243B	74.1
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Source: Soil Survey Geographic data for Dane County developed by the USDA Natural Resources Conservation Service

Contamination

CARPC staff reviewed the DNR Remediation and Redevelopment Tracking System database ([link to database](#)) and Remediation and Redevelopment (RR) Sites Map ([link to map viewer](#)) for records of contamination within the amendment area. No records of investigation or cleanup activities were found.

Proposed Urban Services

Wastewater

Overview

Wastewater treatment will be provided by the Madison Metropolitan Sewerage District (MMSD). Sanitary sewer service will be provided to Area #1 through lateral connection to existing sewer main on Hope Court, owned by the Town of Westport Sewer Utility, and to Area #2 through connection to the existing MMSD Northeast Interceptor which runs through the rear of the parcel. Flows from Hope Court discharge to sewer main along River Road, then via conveyance along Riverview Road and Caton Lane, discharge to the same MMSD Northeast Interceptor (see **Map 8**). Wastewater from the amendment areas will flow via the MMSD Northeast Interceptor to Pump Station 14 within the MMSD system, and eventually to the Nine Springs Wastewater Treatment Facility.

The proposed development within Area #1 consists of approximately 0.7 acres of residential land uses contributing to wastewater flows. Area #2 consists of approximately 0.1 acres of residential land uses contributing to wastewater flows, currently treated by private septic systems. The Town's application provides that overall, the proposed and existing residential developments serve 2 single-family residential units. The amendment areas in total are estimated to generate an annual average of approximately 400 gallons per day (gpd) of wastewater, or 0.3 gallons per minute (gpm). This assumes 2 persons per dwelling unit and an average wastewater generation rate of 100 gallons per capita per day (gpcd) for residential land uses. The Town estimates that the amendment area will generate a peak daily flow rate of approximately 1,600 gpd (0.001 mgd), or 1.1 gpm (0.002 cfs), utilizing a peaking factor of 4.0 for residential land uses.

The receiving local and regional sewers are anticipated to have sufficient capacity for peak flows from the amendment area, as the cumulative additional loading from the amendment areas is negligible relative to existing loading. There are no wastewater collection capacity concerns.

Wastewater Treatment Facility

Madison Metropolitan Sewerage District (MMSD) will provide wastewater treatment for the amendment area. The amendment area will need to be annexed into the MMSD service boundary. The Nine Springs Wastewater Treatment Facility (WWTF) is located on Moorland Road, Madison. Treated effluent had been discharged to Badfish Creek within the Badfish Creek Watershed (Lower Rock River 8 Basin) and Badger Mill Creek within the Upper Sugar River Watershed (Sugar-Pecatonica Basin) since 1998; however, the discharge to Badger Mill Creek was conditionally approved to be discontinued in September of 2024 ([see DNR Letter DC-0238](#)) and has since ceased.

The rated monthly design flow capacity of the facility is 56.0 million gallons per day (MGD) and the maximum daily design flow capacity is 68.6 MGD. In the year 2024, the facility received an average monthly influent hydraulic loading of 40.0 MGD (72% of the 56.0 MGD design capacity), including infiltration and inflow, according to the 2024 Compliance Maintenance Annual Report (CMAR) ([link to 2024 CMAR](#)). It is expected to reach 90% of current hydraulic design capacity around 2026 based on current projected growth rate assumptions. This already occurs on occasion, although average flows did not exceed 89% design capacity for any month in 2024. MMSD completed a facility plan in 2017, titled Liquid Processing Facilities Plan, that recommended improvements to the liquid treatment processes at the plant, including the addition of hydraulic capacity. These improvements are being implemented in multiple phases between 2018 and 2030. For the 20-year planning period, treatment for this area is expected to remain at the existing wastewater treatment facility location with expanded capacity of the system as the need is foreseen. MMSD staff were contacted regarding the proposed development but did not provide comment.

MMSD did not have issues meeting its WPDES permit limits for the quality of effluent discharged to Badfish Creek and Badger Mill Creek, according to their 2024 CMAR. Permit limits referenced in the 2024 CMAR correspond to the facility's WPDES permit in effect from 2020 – 2025. The facility's new WPDES permit went into effect May 1, 2026, and the new permit limits will be referenced in the anticipated 2025 CMAR.

Water System

Overview

The two parcels in the amendment area are served by private wells. Currently, the Town does not intend to provide water service to the area. The overall domestic water demand within the amendment area is not changing.

Stormwater Management System

Overview

The amendment area by Tuggle Lane (Area #1) is within the Cherokee Lane – Yahara River (HUC 12: 070900020504) subwatershed and the amendment area by Hope Court (Area #2) is within the Lake Mendota–Yahara River (HUC 12: 070900020604) subwatershed (see **Map 5**). The amendment areas consist of existing residential land uses or vacant lands and there are no existing engineered stormwater management controls within the amendment areas. Nonetheless, it is recommended that any existing and/or proposed roof downspouts and impervious surfaces be directed to pervious surfaces onsite to promote infiltration and limit the potential for stormwater runoff discharge offsite. Rain gardens, water harvesting (e.g., rain barrels), and native vegetation are additional measures that can be taken within the amendment area to improve stormwater management.

Area #1

The proposed development consists of one (1) single-family residence. Based on the size of the lot and type of proposed development (assumed less than 20,000 square feet (sf) of imperviousness), a detailed stormwater management plan review and approval will most likely not be required prior to beginning construction.

Area #2

The site currently contains approximately 10,000 sf of existing impervious surfaces. Many of the existing improvements on the site were constructed prior to August 22, 2001, and are not subject to the Dane County stormwater ordinance. However, it appears some new impervious surfaces have been added since that time, and together with any future development resulting in a cumulative addition of 20,000 sf of impervious surface after August 22, 2001, will require stormwater control measures to be implemented in accordance with the Dane County stormwater ordinance. Although no redevelopment or new development is planned, small-scale stormwater practices can be implemented as a way of mitigating the existing pollution coming from the existing site.

Impacts and Effects of Proposal

Environmental Corridors

The proposed amendment area includes a total of approximately one (1) acre of Environmental Corridor (see **Map 9**). This will include the 1% annual chance floodplain, WWI-mapped wetlands with associated vegetated buffers, and vegetated buffers for the Yahara River, in accordance with the Environmental Corridor Policies and Criteria ([link to document](#)) adopted into the *Dane County Water Quality Plan* in 2008 (*Note: if future development or redevelopment activity occurs within the amendment area that is inconsistent with the*

general scope of work presented in this application, it may be subject to the most recent set of environmental corridor policy in effect at that time).

Estimated Environmental Corridors are required to be included in Environmental Corridors when those areas are added to the sewer service area. Protection Areas include natural resource features such as the 1% annual chance floodplain, waterbodies, streams and wetlands, plus their required vegetative buffers, riparian steep slopes, existing public lands, parks, and conservancy areas, and existing stormwater management facilities. These areas are mapped based on regionally available information, such as the Wisconsin Wetland Inventory data.

The proposed amendment area includes 0.2 acres mapped as Voluntary Environmental Corridor, including 0.2% annual chance floodplain and Natural Resource Area Boundary, of which zero (0) acres are proposed to be designated as Environmental Corridor with this amendment (see **Map 9**). Voluntary Environmental Corridors are natural resources that are not legally protected from development, but still provide important benefits to the region, and are advised to be considered for inclusion in Environmental Corridors, above the minimum requirements. This concept is described more in the [2050 Regional Development Framework](#) (Framework) and is aimed at achieving the goal of conserving water resources and natural areas. The Voluntary Environmental Corridor recommendations include natural resource features such as the 0.2% annual chance floodplain, potentially restorable wetlands, internally drained areas, hydric soils, current/potential Ice Age Trail Corridor, and Natural Resource Area boundaries identified in the Dane County Parks and Open Space Plan.

Surface Water & Groundwater Impacts

The requested amendment area is comprised of one (1) existing single-family residential parcel, currently on a private septic system, and one (1) vacant parcel intended for construction of a single-family residence. Connection to the public sanitary sewer system will eliminate any existing detrimental impacts on groundwater being caused by the existing septic system.

While there are potential detrimental impacts to surface and groundwater associated with typical residential development from the common use of fertilizers and pesticides, and the transition from natural vegetation to manicured turf lawns, this is a regional issue beyond the scope of this amendment. For individual homeowners, small improvements—such as downspout disconnection, use of rain barrels, limited and proper use of fertilizers and chemical lawn treatments, and conversion of turf grass to native vegetation—can collectively have a big effect. Other green infrastructure practices such as rain gardens, bioswales, and native prairie buffers are great options for not only better managing stormwater but also adding aesthetic appeal to a property. Together, these measures would help to promote

infiltration onsite and limit the potential for stormwater runoff, thereby improving stormwater management on the property and reducing any negative impacts currently occurring on downstream receiving waters.

Public Participation Comments

A public hearing before the Capital Area Regional Planning Commission is scheduled for July 9, 2026. No comments have been received and no controversies have been noted as of June 29, 2026. The Village of Waunakee and the City of Madison have been notified of the proposed amendment.

Conclusions and Staff Water Quality Recommendations

There is sufficient existing treatment plant system capacity at the MMSD-owned Nine Springs Wastewater Treatment Facility and sufficient existing capacity in the collection system to serve the proposed amendment area.

The proposed new development (single-family residence) is unlikely to trigger any stormwater management requirements; however, there is an opportunity to voluntarily install small-scale green infrastructure practices as a way of reducing stormwater runoff and improving downstream water quality in receiving surface waters.

It is CARPC staff's opinion that the proposed amendment is consistent with water quality standards under Wis. Stat. § 281.15, and the *Policies and Criteria for Sewer Service Area Amendments*, adopted into the *Dane County Water Quality Plan* on April 8, 2026. To ensure conformance with the *Dane County Water Quality Plan* and better improve water quality and environmental resource management, additional required and recommended actions have been enumerated below.

State and Local Requirements

CARPC staff recommend approval of this amendment in recognition of state and local requirements including the following:

1. Environmental Corridors are required to be delineated, and land use within shall be restricted, to meet the Environmental Corridor Policies and Criteria (dated 2/28/2008) adopted in the *Dane County Water Quality Plan*.

Note: *future development or redevelopment activity within the amendment area that is inconsistent with the general scope of work presented in this application will be subject to the most recent set of environmental corridor policy in effect at that time.*

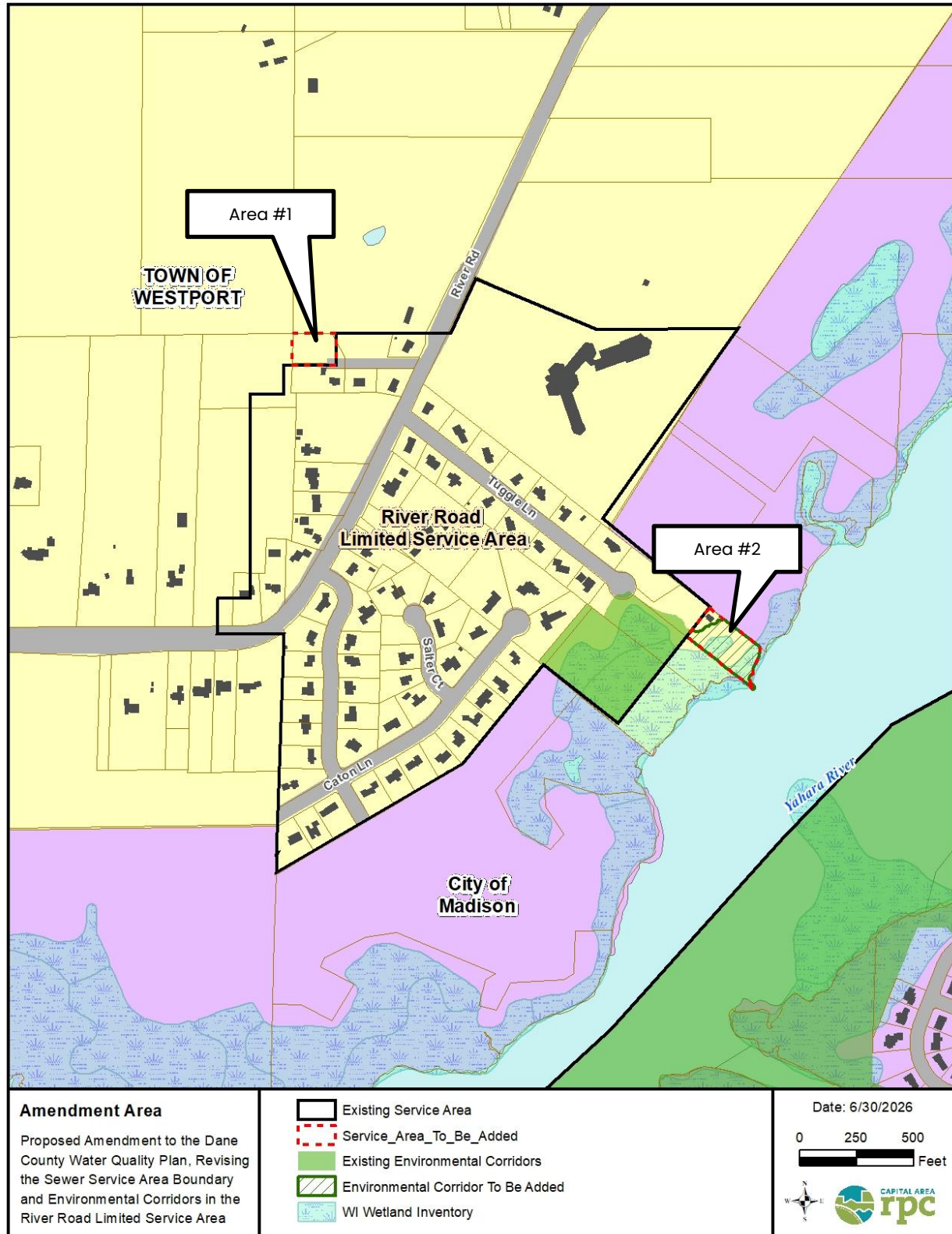
2. Sediment and erosion control practices are required to be installed prior to land disturbing activities.

Recommendations

It is recommended that the Town of Westport and parcel owners pursue the following to further improve water quality and environmental resource management:

1. Foster the responsible use of chlorides by reducing salt usage in winter ice management and household water softening applications (refer to [Wisconsin Salt Wise](#) for more information).
2. Consider implementation of various green infrastructure practices for stormwater management, such as rain barrels, rain gardens, downspout disconnection, and use of native plantings in lieu of turf grass.
3. Encourage the removal and control of invasives and the use of native flora in landscaping, where appropriate within the entire amendment area, and for all areas designated as Environmental Corridor.
4. Request a formal Endangered Resources Review by the WDNR prior to large land disturbing activities, due to the possible presence of endangered resources like rare plants, animals, and natural communities, and implement any recommended habitat protection measures.

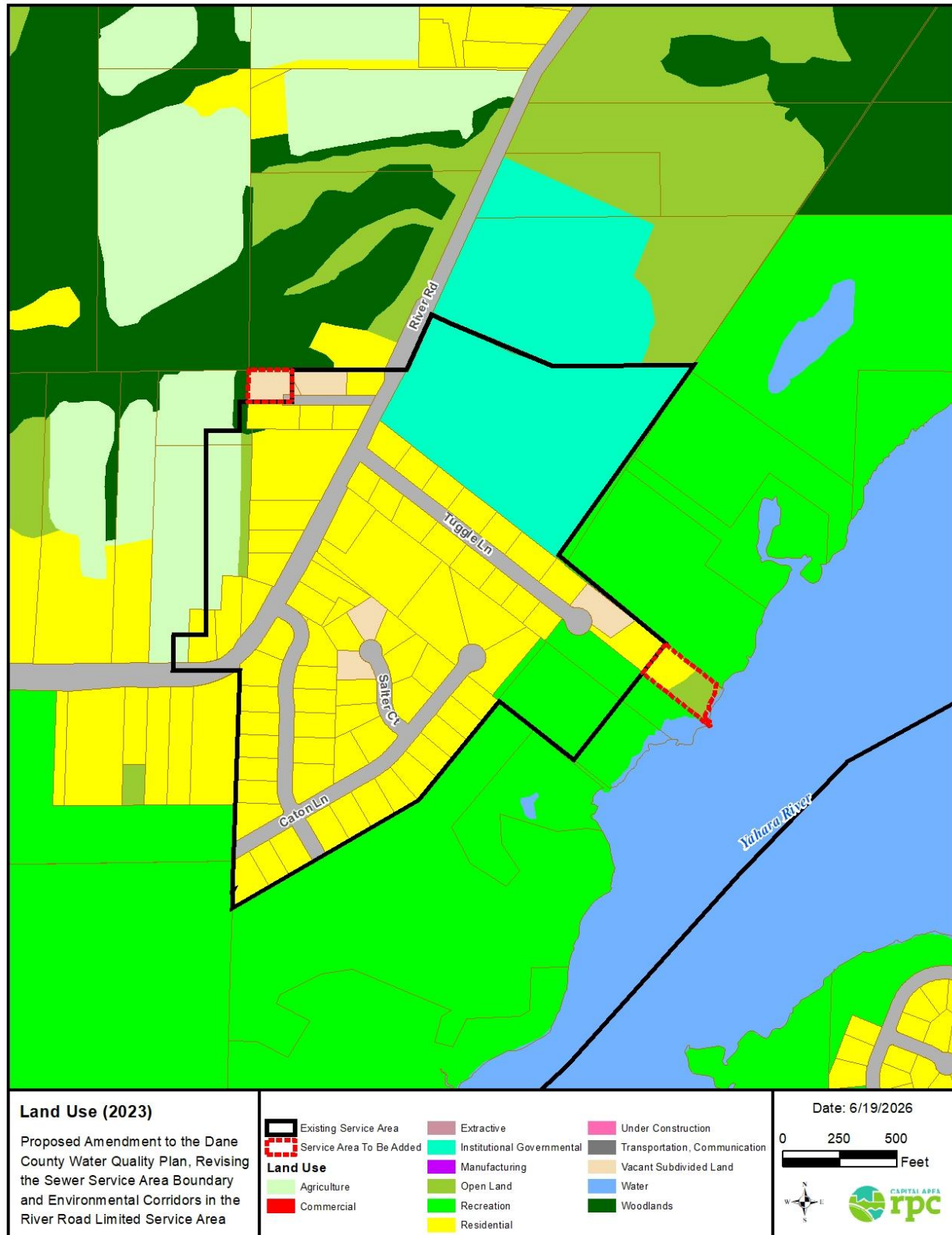
Map 1 - Amendment Areas



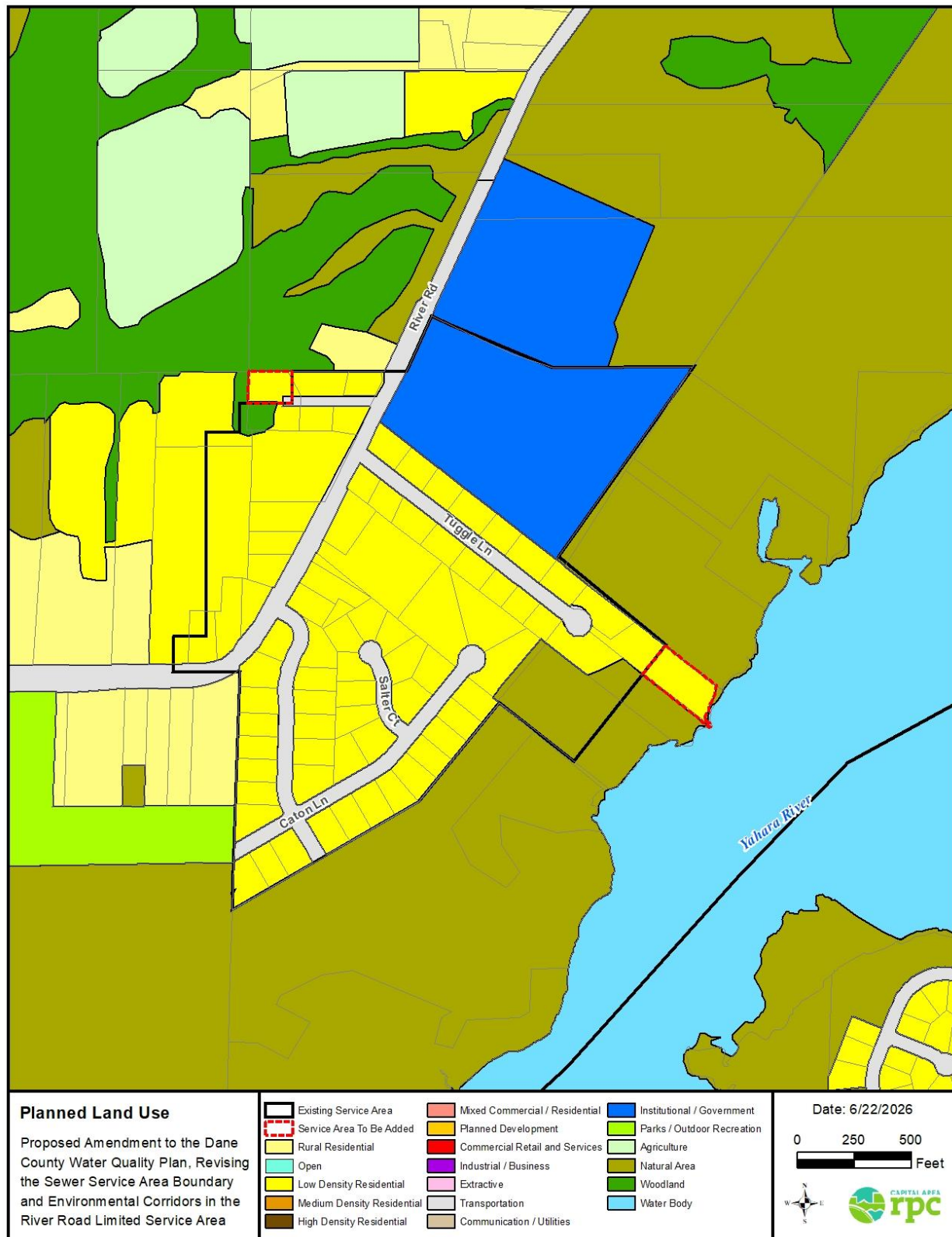
Map 2 – Aerial



Map 3 – Existing Land Use

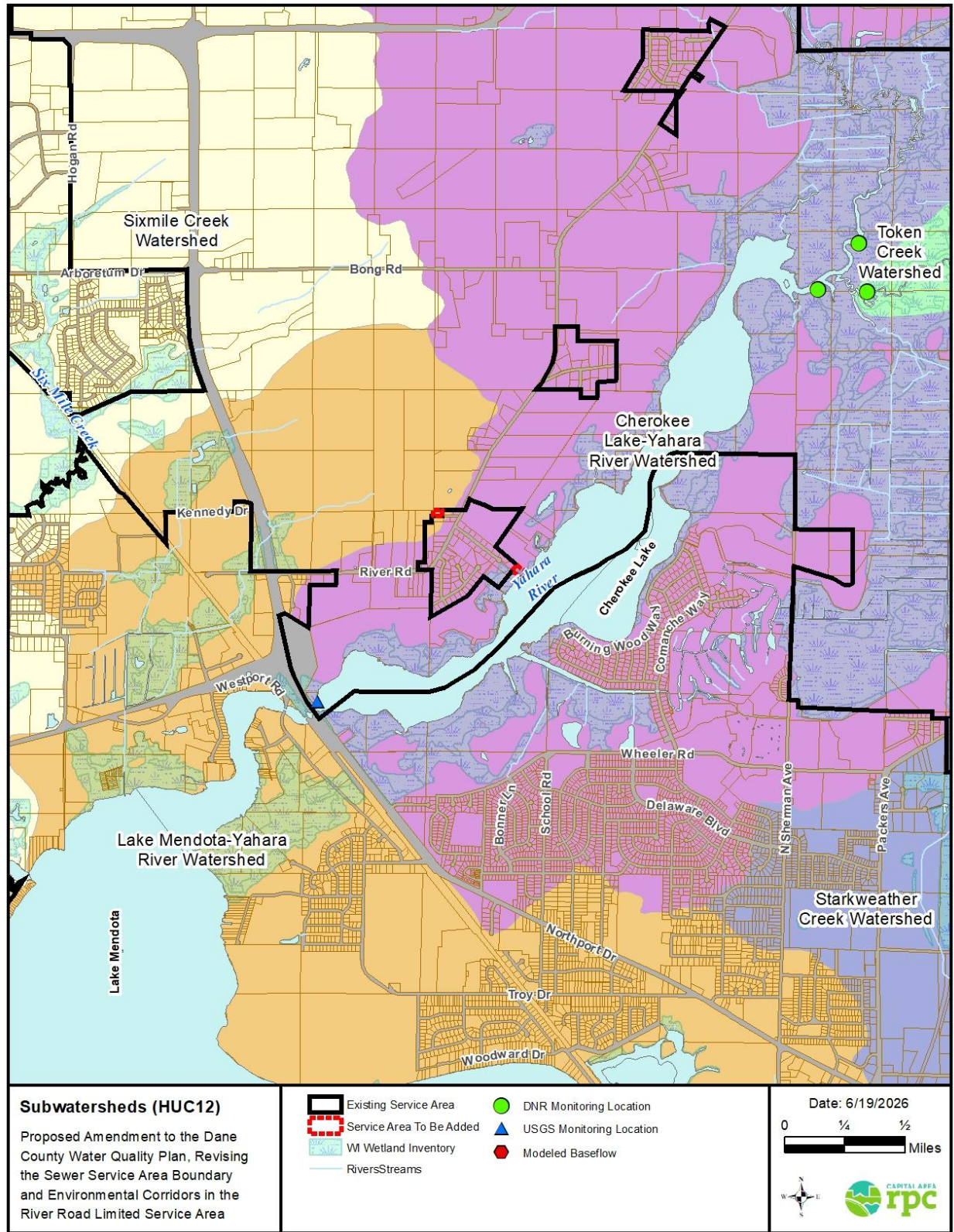


Map 4 – Planned Land Use

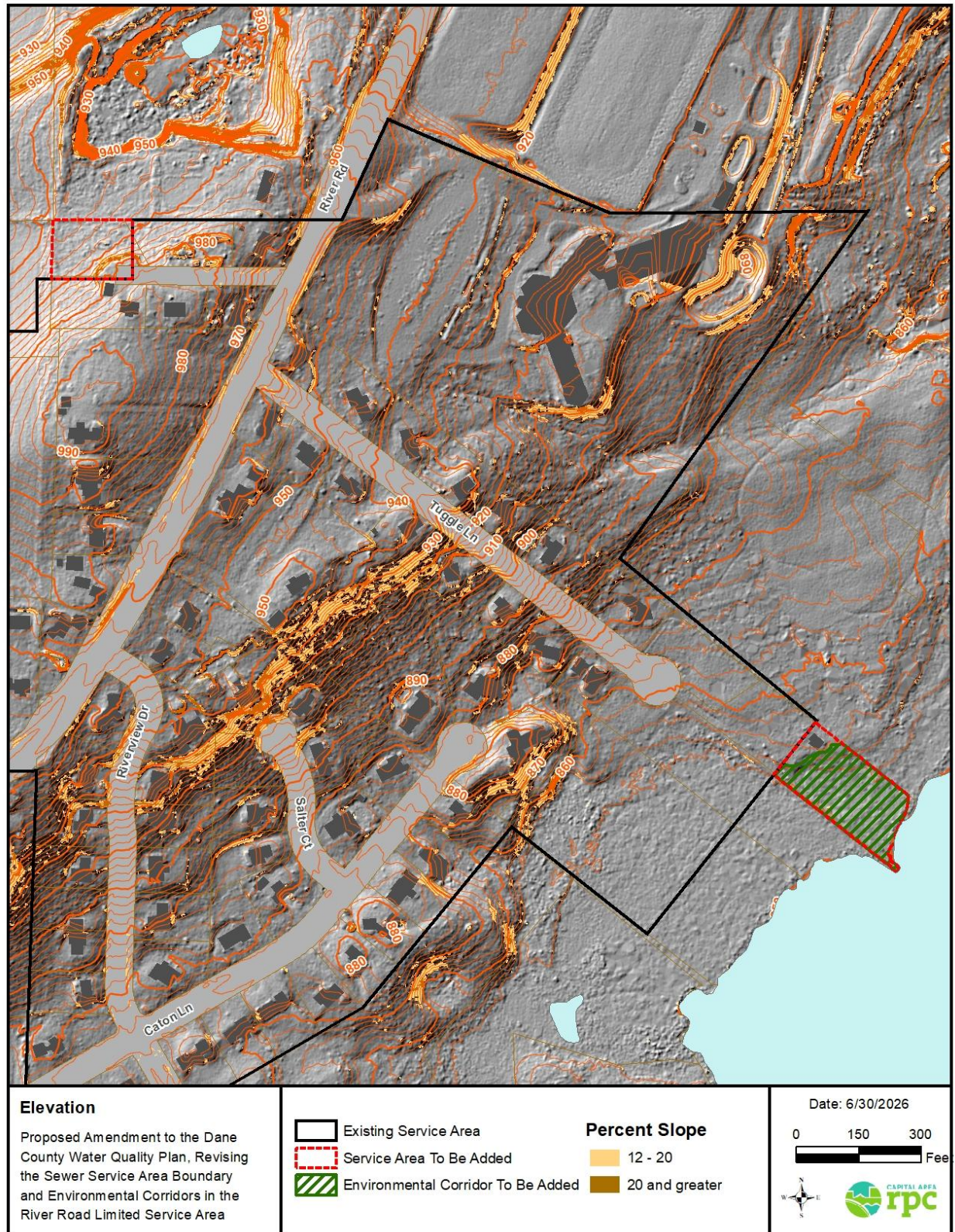


#2604 River Road USA Amendment – “Hope Ct & Tuggle Ln”

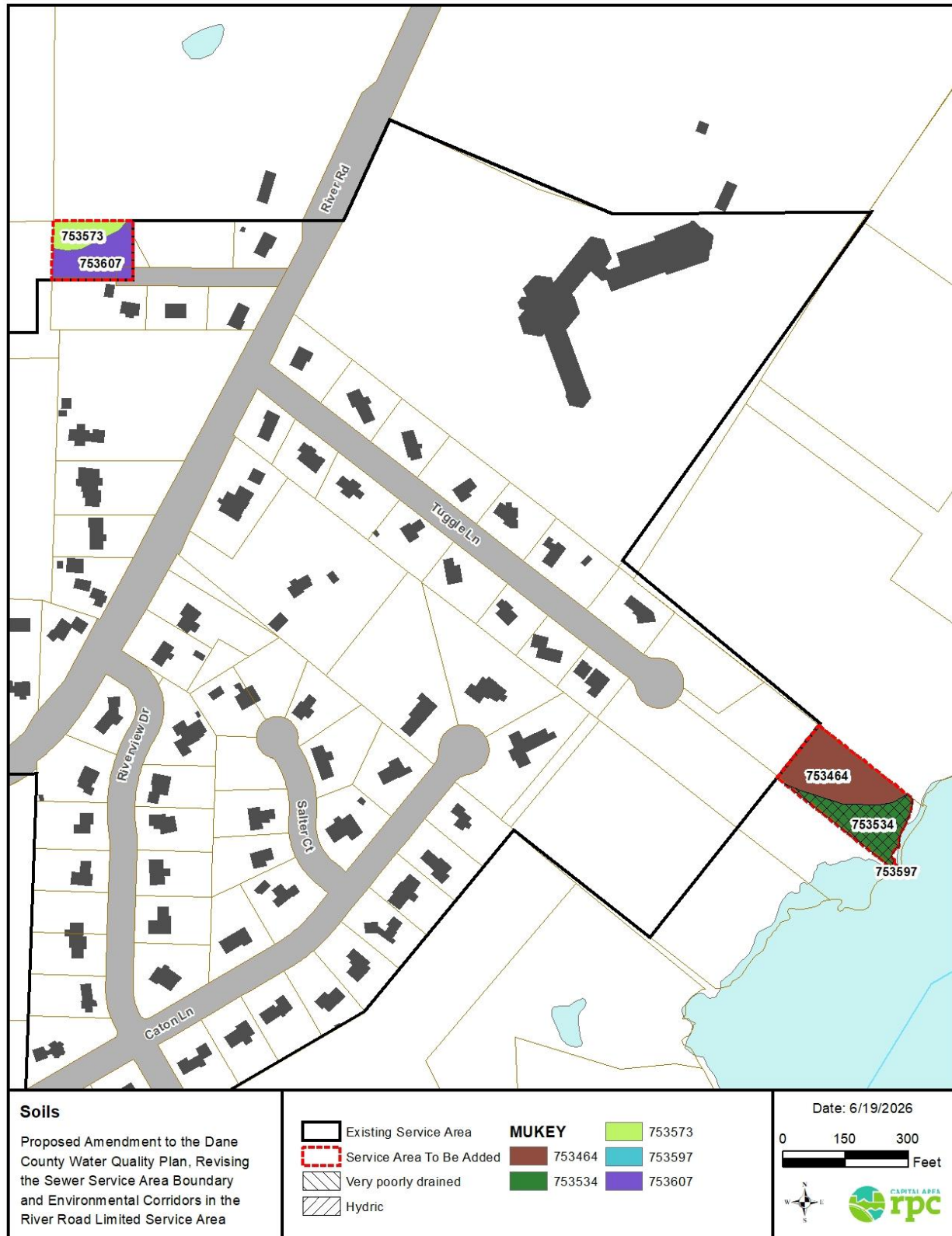
Map 5 – Subwatersheds



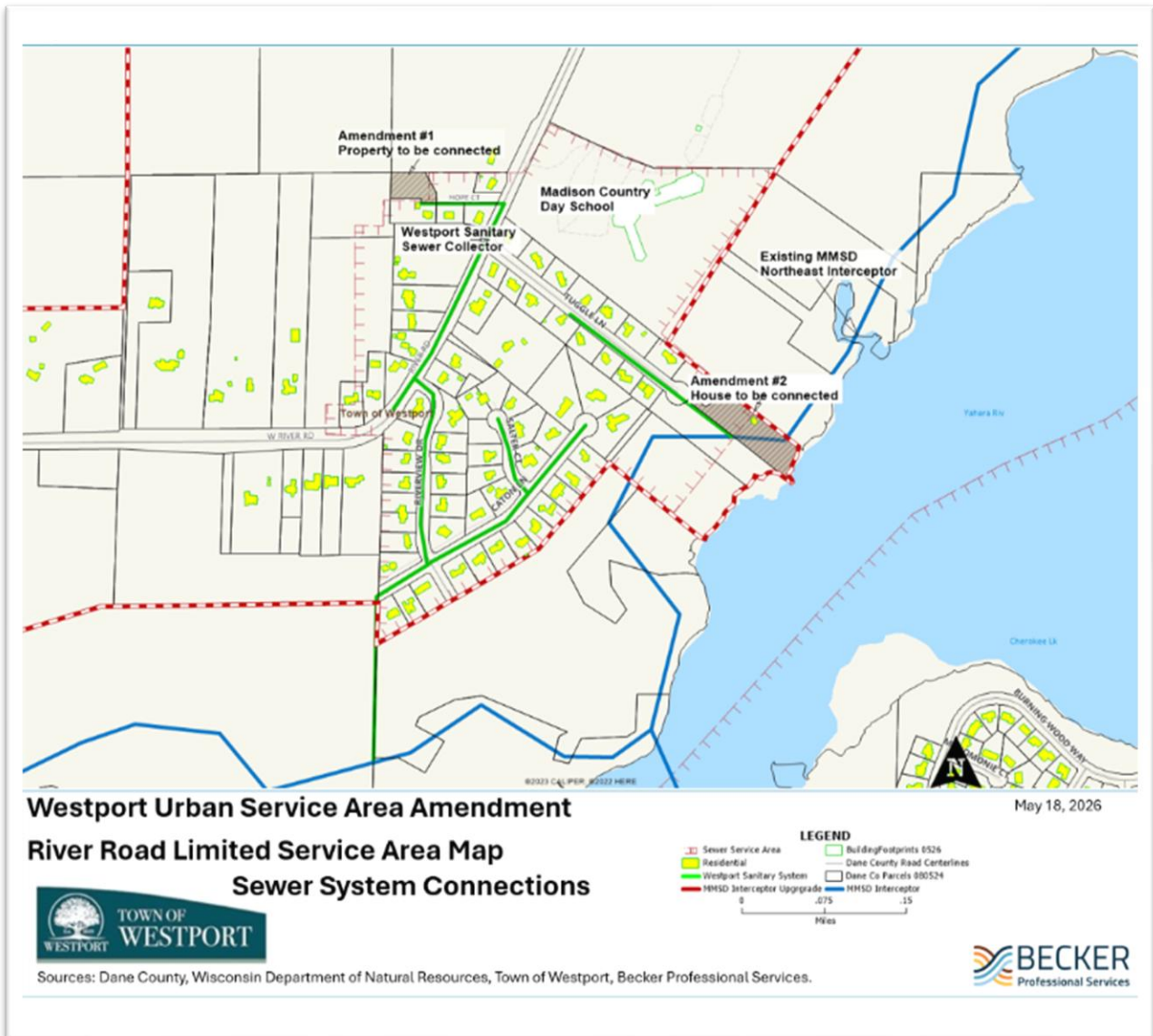
Map 6 – Elevation



Map 7 – Soils

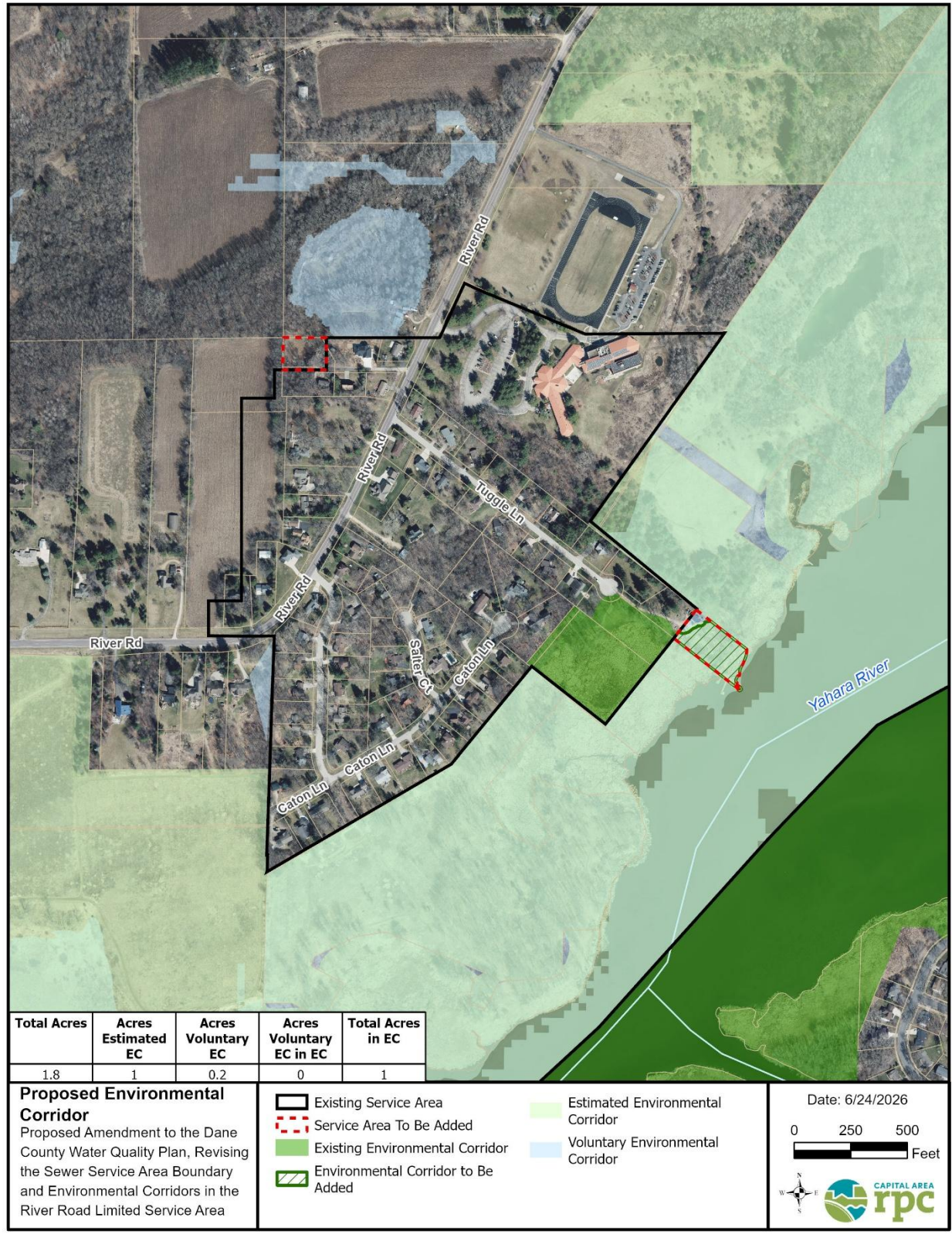


Map 8 – Proposed Sanitary Sewer

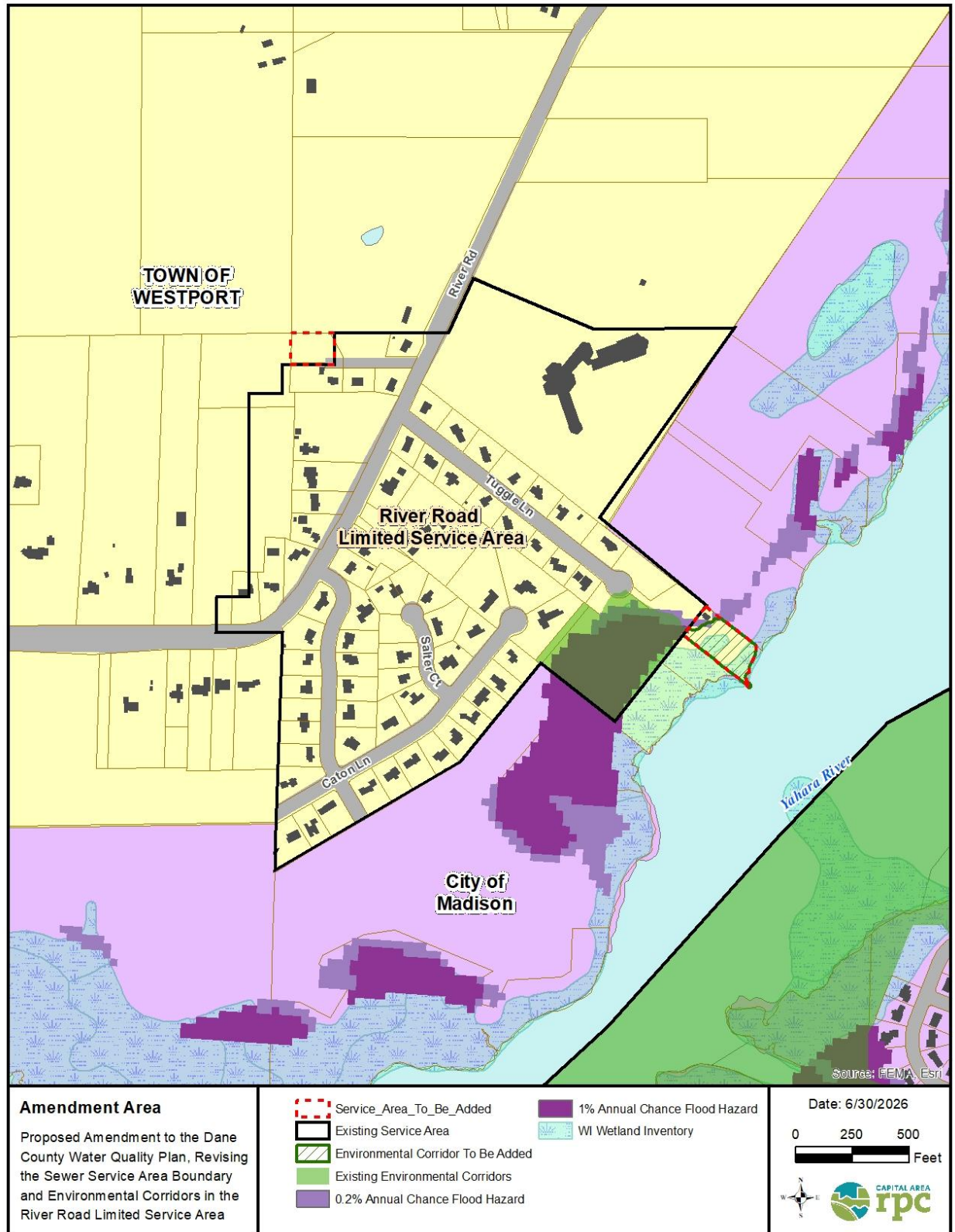


Source: Becker Professional Services (LSAA Application, June 2, 2026)

Map 9 – Proposed Environmental Corridor



Map 10 – Floodplain





July 10, 2026

Mr. Timothy R. Asplund
Monitoring Section Chief
WDNR – Bureau of Water Quality
101 S. Webster Street
Madison, WI 53707-7921

RE: Water Quality Management Letter for Sewer Service Area Amendment Request #2604
– River Road LSA (Town of Westport – “Hope Ct / Tuggle Ln”)

Dear Mr. Asplund:

The Town of Westport has submitted a request for a sewer service area amendment to the *Dane County Water Quality Plan*. The proposed amendment area is currently in the Town of Westport, and within the Lake Mendota-Yahara River (HUC 12: 070900020604) and Cherokee Lake-Yahara River (HUC 12: 070900020504) watersheds. It includes the addition of approximately two (2) acres of land, including one (1) acre of proposed environmental corridors, for a net of approximately one (1) developable acre to the River Road Limited Service Area. A public hearing was held on the proposed amendment at the Regional Planning Commission meeting on July 9, 2026. The Town’s application and the Commission staff’s analysis report of the proposed amendment is available on our [website](#) and have or soon will be submitted to the Department’s Surface Water Integrated Monitoring System (SWIMS).

It is the Capital Area Regional Planning Commission staff’s opinion that the proposed amendment is consistent with water quality standards under Wis. Stat. § 281.15, and the *Policies and Criteria for Sewer Service Area Amendments*, adopted into the *Dane County Water Quality Plan* on April 8, 2026. To ensure conformance with the *Dane County Water Quality Plan* and better improve water quality and environmental resource management, additional required and recommended actions have been enumerated below.

At the July 9, 2026, meeting, the Capital Area Regional Planning Commission voted to recommend approval of this amendment to the Wisconsin Department of Natural Resources in recognition of the following **requirements** and **recommendations**:

State and Local Requirements

In addition to all other applicable state and municipal requirements, it is **required** that development activity within this amended sewer service area comply with the following provisions:

1. Environmental Corridors are required to be delineated, and land use within shall be restricted, to meet the Environmental Corridor Policies and Criteria (dated 2/28/2008) adopted in the *Dane County Water Quality Plan*.

Note: *future development or redevelopment activity within the amendment area that is inconsistent with the general scope of work presented in this application will be subject to the most recent set of environmental corridor policy in effect at that time.*

2. Sediment and erosion control practices are required to be installed prior to land disturbing activities.

Recommendations

It is **recommended** that the Town of Westport and parcel owners pursue the following provisions to further improve water quality and environmental resource management:

1. Foster the responsible use of chlorides by reducing salt usage in winter ice management and household water softening applications (refer to Wisconsin Salt Wise for more information).
2. Consider implementation of various green infrastructure practices for stormwater management, such as rain barrels, rain gardens, downspout disconnection, and use of native plantings in lieu of turf grass.
3. Encourage the removal and control of invasives and the use of native flora in landscaping, where appropriate within the entire amendment area, and for all areas designated as Environmental Corridor.
4. Request a formal Endangered Resources Review by the WDNR prior to land disturbing activities, due to the possible presence of endangered resources like rare plants, animals, and natural communities, and implement any recommended habitat protection measures.

This letter does not constitute approval or review associated with any other required local, state, or federal permit for sewer construction or associated land development activities, including CARPC review of conformance with the areawide water quality plan for sewer

Mr. Timothy R. Asplund
July 10, 2026
Page 3

extension permits as required by NR 110.08(4) (public sewers) and SPS 382.30(11)(f) and 382.30(12)(b) (private sewers).

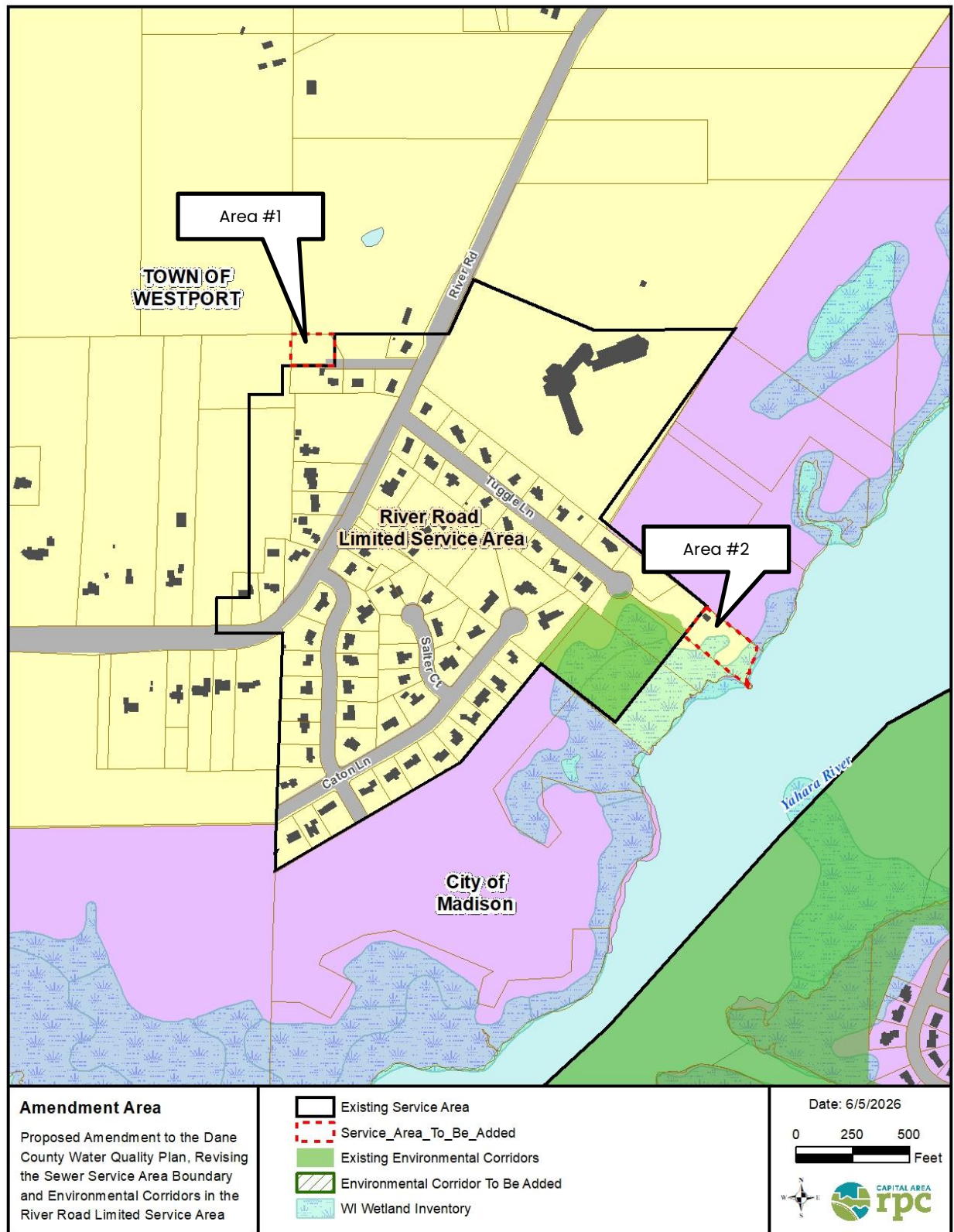
If you have any questions regarding this matter, please do not hesitate to contact Nick Bower, the Commission's Senior Environmental Engineer.

Sincerely,

David Pfeiffer
Chairperson

Cynthia Richson
Secretary

cc: Mr. Dean Grosskopf, Town Administrator, Town of Westport



Re: Acknowledgement of Receipt – May 2026 Financial Management Report (*actionable item*)**Requested Action:**

Motion to acknowledge receipt of May 2026 Financial Management Report

Background:

Continuous process improvement is the goal of the Agency regarding its financial systems, policies and procedures.

Each month the Administrative Services Manager prepares a full financial packet for review by the Executive Director and Commission Treasurer, who each sign off on the packet when they are satisfied that it is an acceptable representation of the Commission's fiscal condition.

The Executive Committee and Commission then receive copies of the Management Report supplied by Berndt CPAs for review at the monthly meetings.

Staff Comments:

Requests for additional financial information or reports may be directed to the Administrative Services Manager.

Attachments:

1. May 2026 Financial Management Report

Staff Contact:

Matt Kozlowski
Administrative Services Manager
MatthewKoz@CapitalAreaRPC.org
(608) 474-6017

Next Steps:

Continual improvements to CARPC financial systems, policies, and procedures.

Management Report

Capital Area Regional Planning Commission
For the period ended May 31, 2026



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Prepared by
Berndt CPA

Prepared on
June 29, 2026

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Notes to the Monthly Financial Statements

To Capital Area Regional Planning Commission,

Provided is some additional context regarding the deferred revenue and related activity for the month of May 2026.

Deferred revenue represents funds that have been invoiced or received in advance for services that have not yet been performed. It also includes contracts or related grants established at the beginning of the year, or early in the year, that relate to work performed throughout the year and are invoiced periodically. These amounts are recognized as revenue over time to more accurately align associated expenses with the related revenue.

For May, \$135,511 was recognized from deferred revenue related to contracts established at the beginning of the year. An additional \$8,906 represents new invoiced revenue generated from current work not associated with deferred revenue contracts. Additionally there was an adjustment of \$20,833 due to corrections from the audit.

As of May month-end, the balance in account 3600 – Deferred Revenue is at \$634,680 per knowledge of remaining balances of current contracts for 2026-2028 and received donations and taxes.

Sincerely,
Berndt CPA, LLC

Capital Area Regional Planning Commission
Statement of Financial Position
As of May 31, 2026

	Total	
	As of May 31, 2026	As of Apr 30, 2026 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1000 OPERATING ACCOUNT	38,505	6,384
1001 MONEY MARKET ACCOUNT	15,071	68,088
1002 INVESTMENT ACCOUNT	696,184	794,007
1050 SUMMIT OPERATING ACCOUNT	33,908	10,432
1051 SUMMIT SAVINGS ACCOUNT	1	1
1055 SUMMIT MONEY MARKET	1	1
Total Bank Accounts	783,671	878,913
Accounts Receivable		
1105 PROJECT AND GRANTS REC	119,404	168,567
Total Accounts Receivable	119,404	168,567
Other Current Assets		
1110 UNBILLED ACCOUNTS RECEIVABLE	630,736	627,686
1150 PREPAID EXPENSES	0	0
1153 PREPAID HEALTH INSURANCE	29,869	29,869
1154 PREPAID DISABILITY INSURANCE	0	121
1156 PREPAID LIFE INSURANCE	63	0
1157 PREPAID PARKING	171	171
1165 PREPAID LICENSES	4,384	5,010
Total 1150 PREPAID EXPENSES	34,486	35,170
1170 UNDEPOSITED FUNDS	600	17,772
Total Other Current Assets	665,823	680,629
Total Current Assets	1,568,898	1,728,109
Fixed Assets		
1200 FURNITURE AND EQUIPMENT	7,172	7,172
1201 ACCUMULATED DEPRECIATION-FURNITURE/EQUIPMENT	(7,172)	(7,172)
Total 1200 FURNITURE AND EQUIPMENT	0	0
1210 RIGHT OF USE ASSET	6,077	6,077
1211 ACCUMULATED AMORTIZATION	(3,865)	(3,832)
Total Fixed Assets	2,211	2,245
TOTAL ASSETS	1,571,109	1,730,354
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
3000 ACCOUNTS PAYABLE	1,161	54,758
Total Accounts Payable	1,161	54,758
Credit Cards		
3002 PARK BANK CREDIT CARD	0	0
3003 CREDIT CARD	3,551	4,784
Total 3002 PARK BANK CREDIT CARD	3,551	4,784
Total Credit Cards	3,551	4,784
Other Current Liabilities		

3005 ACCRUED PAYROLL	21,407	16,086
3010 ACCRUED COOP WATER RESOURCE MONITORING	34,100	17,050
3015 ACCRUED PREPAID LIABILITIES	54,876	31,526
3202 WRS PENSION PLAN	11,777	17,082
3206 WI DEFERRED COMPENSATION PROGRAM	0	1,305
3300 UNUSED VACATION, WELLNESS	66,832	70,475
3500 SICK LEAVE ACCRUAL PAY	109,805	109,422
3600 DEFERRED/UNEARNED REVENUE	634,680	746,222
3655 INVEST IN RIGHT OF USE	2,379	2,379
Total Other Current Liabilities	935,857	1,011,547
Total Current Liabilities	940,568	1,071,090
Total Liabilities	940,568	1,071,090
Equity		
3700 PRIOR YEAR BALANCE	(146,830)	(146,830)
3701 PRIOR YEAR FUND BALANCE	909,003	909,003
3702 CURRENT FUND BALANCE	200	200
Net Revenue	(131,833)	(103,109)
Total Equity	630,540	659,264
TOTAL LIABILITIES AND EQUITY	1,571,109	1,730,354

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Capital Area Regional Planning Commission
Budget vs. Actuals: Statement of Activity
For the month of May - Budget Vs Actuals 5 Months Ended

	Total			
	Monthly Actual	Actual Year to Date	Annual Budget	% of Annual Budget
Revenue				
5000 PROPERTY TAX REVENUE	-	-	-	
5001 DANE COUNTY PROP TAX-OTH	96,747	483,733	1,160,959	41.67%
Total 5000 PROPERTY TAX REVENUE	96,747	483,733	1,160,959	41.67%
5100 STATE/FEDERAL GRANTS	-	-	-	
5101 EPA/DNR WATER PLANNING	9,917	49,583	134,000	37.00%
5102 EPA/DNR GRANT FUNDS	-	2,877	-	
5103 WEM/FEMA/HMGP GRANT FUNDS	(13,021)	39,068	125,000	31.25%
5104 WisDOT PLAN INTEGRATION	1,046	6,484	5,457	118.82%
Total 5100 STATE/FEDERAL GRANTS	(2,058)	98,013	264,457	37.06%
5150 OTHER GRANTS	-	15,000	-	
5200 PASS THROUGH REVENUE	-	-	-	
5201 WisDOT RURAL WORK PROGRAM	-	2,009	7,093	28.33%
5220 COOP WATER RESOURCE MONITORING	8,563	32,562	68,200	47.75%
Total 5200 PASS THROUGH REVENUE	8,563	34,572	75,293	45.92%
5300 FEES REVENUE	-	-	-	
5301 FEES - SEWER EXTENSIONS	1,800	14,400	45,000	32.00%
5302 FEES - USA/LSA APP REVIEW	-	2,378	65,000	3.66%
Total 5300 FEES REVENUE	1,800	16,778	110,000	15.25%
5400 SERVICES REVENUE	-	-	-	
5401 LOCAL & REGIONAL PLAN ASSISTANCE	5,091	25,772	140,000	18.41%
Total 5400 SERVICES REVENUE	5,091	25,772	140,000	18.41%
5500 OTHER REVENUE	-	-	-	
5208 LAND USE CODE ASSESSMENT	-	-	-	
5501 INTEREST INCOME	2,186	9,768	32,000	30.53%
5502 MISCELLANEOUS REVENUES	6	33	3,123	1.06%
5505 WI SALT WISE	11,250	38,415	140,000	27.44%
Total 5500 OTHER REVENUE	13,442	48,216	175,123	27.53%
7000 REVENUE REFUNDS	-	-	-	
Total Revenue	123,584	722,084	1,925,832	37.49%
Gross Profit	123,584	722,084	1,925,832	37.49%
Expenditures	-	-	-	
6000 SALARIES AND LEAVE TIME	-	-	-	
6001 DIRECT SALARIES & WAGES	76,584	365,280	903,822	40.42%
6002 COMPENSATED LEAVE TIME	9,938	120,916	198,400	60.95%
Total 6000 SALARIES AND LEAVE TIME	86,522	486,196	1,102,222	44.11%
6050 FRINGE BENEFITS	-	-	-	
6051 FICA BENEFITS	6,376	34,095	82,115	41.52%
6052 LIFE INSURANCE	26	(62)	309	-19.96%
6053 HEALTH INSURANCE	22,480	120,825	329,364	36.68%
6054 DENTAL INSURANCE	1,074	5,368	15,369	34.93%
6055 WRS-ER CONTRIBUTION	5,889	31,533	73,440	42.94%
6056 DISABILITY INSURANCE	22	22	534	4.17%
6057 COMMUTE CARDS	185	935	200	467.30%
6058 UNEMPLOYMENT	-	504	1,000	50.40%

6059 WORKER'S COMPENSATION	-	-	2,771	0.00%
Total 6050 FRINGE BENEFITS	36,051	193,220	505,102	38.25%
6100 OCCUPANCY	-	-	-	
6101 RENT	4,382	21,912	51,833	42.27%
Total 6100 OCCUPANCY	4,382	21,912	51,833	42.27%
6200 CONTRACTED SERVICES	-	-	-	
6201 EXTERNAL PROGRAMS	-	2,150	-	
6202 LEGAL SERVICES	168	3,186	6,000	53.09%
6203 COMMISSION OPERATIONS	-	-	21,000	0.00%
6204 MARKETING AND COMMUNICATIONS	-	2,991	-	
Total 6200 CONTRACTED SERVICES	168	8,326	27,000	30.84%
6300 FINANCIAL SERVICES	-	-	-	
6301 AUDIT	-	5,350	15,435	34.66%
6302 PAYROLL FEES	672	3,570	5,250	68.00%
6303 FINANCIAL SERVICES	1,995	9,940	42,000	23.67%
Total 6300 FINANCIAL SERVICES	2,667	18,860	62,685	30.09%
6400 TRAVEL AND TRAINING	-	-	-	
6401 EMPLOYEE TRAVEL	167	3,492	13,349	26.16%
6402 MEALS	11	99	907	10.94%
6403 CONFERENCES & MEETINGS	-	1,466	9,638	15.21%
6404 TRAINING	-	-	3,000	0.00%
Total 6400 TRAVEL AND TRAINING	179	5,057	26,894	18.80%
6500 OFFICE EXPENSES	-	-	-	
6501 SUPPLIES	(26)	4,147	3,860	107.43%
6502 PRINTING	58	341	1,558	21.85%
6503 POSTAGE	-	28	105	26.55%
6504 EQUIPMENT	2,458	3,442	8,925	38.57%
6505 TELEPHONE	182	842	1,500	56.10%
6506 ADMINISTRATIVE FEES	118	154	442	34.78%
6902 CONTRIBUTIONS & DONATIONS	-	-	2,500	0.00%
Total 6500 OFFICE EXPENSES	2,790	8,953	18,890	47.39%
6600 INFORMATION TECHNOLOGY	-	-	-	
6601 WEBHOSTING	108	321	368	87.28%
6602 SOFTWARE	1,131	6,606	17,220	38.36%
6603 IT SERVICES	548	2,741	8,000	34.26%
Total 6600 INFORMATION TECHNOLOGY	1,787	9,668	25,588	37.78%
6700 COMMISSION	-	-	-	
6701 COMMISSION PER DIEMS	400	1,950	8,000	24.38%
6702 COMMISSION TRAVEL	58	149	840	17.72%
Total 6700 COMMISSION	458	2,099	8,840	23.74%
6800 PASS THROUGH EXPENSES	-	-	-	
6801 WATER RESOURCE MONITORING	17,050	85,250	68,200	125.00%
6802 WisDOT PLANNING SERVICES	-	2,009	5,457	36.82%
Total 6800 PASS THROUGH EXPENSES	17,050	87,259	73,657	118.47%
6900 OTHER	-	-	-	
6901 DUES/MEMBERSHIPS/SUBSCRIPTIONS	146	2,800	7,186	38.96%
6903 EDUCATION/INFO/OUTREACH	74	1,881	1,500	125.42%
6904 RECRUITMENT	-	150	1,050	14.29%
6905 INSURANCE	-	7,366	4,709	156.42%
6906 DEPRECIATION	-	-	-	
6907 AMORITIZATION EXPENSE	34	169	608	27.76%
Total 6900 OTHER	253	12,366	15,053	82.15%
Uncategorized Expense	-	-	-	

Total Expenditures	152,308	853,917	1,917,764	44.53%
Net Operating Revenue	(28,724)	(131,833)	8,068	-1634.02%
Net Revenue	(28,724)	(131,833)	8,068	-1634.02%

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Capital Area Regional Planning Commission
A/R Aging Summary
As of May 31, 2026

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Ayers Associates, Inc.					1,000	1,000
City of Altoona				1,000		1,000
City of Madison Engineering Division	400					400
Dane County						0
Dane County Land and Water Resources Department						0
Dane County Land Conservation Division					85,075	85,075
Total Dane County Land and Water Resources						
Department	\$ -	\$ -	\$ -	\$ -	\$ 85,075	\$ 85,075
Total Dane County	\$ -	\$ -	\$ -	\$ -	\$ 85,075	\$ 85,075
Department of Planning, Community and Economic Development					2,869	2,869
Dodge County Highway Department					1,500	1,500
Homburg Contractors, Inc.					400	400
Jewell Associates Engineers, Inc.					400	400
JSD PROFESSIONAL SER					800	800
MSA Professional Services, Inc.				400	1,600	2,000
Outagamie County Highway					500	500
PINNACLE ENGINEERING					400	400
Rettler Corporation	1,000					1,000
State of Wisconsin						0
WI Department of Natural Resources					2,190	2,190
Total State of Wisconsin	\$ -	\$ -	\$ -	\$ -	\$ 2,190	\$ 2,190
Strand Associates, Inc		400				400
University of Wisconsin Madison	5,000					5,000
VANDE HEY					800	800
Vierbicher	400				800	1,200
Village of Black Earth					8,000	8,000
Village of Deforest					3,070	3,070
Wyser Engineering, LLC					1,400	1,400
TOTAL	\$ 6,800	\$ 400	\$ -	\$ 1,400	\$ 110,804	\$ 119,404

Re: Acknowledgement of Receipt – 2025 Audit and Required Communications to the Commission
(actionable item)**Requested Action:**

Motion to acknowledge receipt of 2025 Audit and Required Communications to the Commission

Background:

Following the close of every year, the Commission seeks an external audit of the Commission's financial statements for the prior year. To this end, Johnson Block CPAs was contracted to conduct the audit of 2025's activities.

Staff Comments:

The enclosed materials show an unmodified opinion of the Commission's financial statements for the prior year. The Required Communications to the Commission identifies one area of improvement regarding the accounting for reimbursement-based grant activities, advising that we only recognize revenues as they are earned instead of equal monthly estimates.

Attachments:

1. 2025 Final Audit Report
2. Required Audit Communications to the Commission

Staff Contact:

Jason Valerius
Executive Director
JasonV@CapitalAreaRPC.org
(608) 474-6010

Next Steps:

None

CAPITAL AREA REGIONAL PLANNING COMMISSION
Madison, Wisconsin

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT

December 31, 2025

CAPITAL AREA REGIONAL PLANNING COMMISSION

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December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Commissioners
Capital Area Regional Planning Commission
Madison, Wisconsin

Opinion

We have audited the business-type activities of the Capital Area Regional Planning Commission, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Capital Area Regional Planning Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Capital Area Regional Planning Commission, as of December 31, 2025, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Capital Area Regional Planning Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Capital Area Regional Planning Commission's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Capital Area Regional Planning Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Capital Area Regional Planning Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Wisconsin Retirement System schedules and Local Retiree Life Insurance Fund schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
June 15, 2026

Capital Area Regional Planning Commission

Management's Discussion and Analysis

The discussion and analysis of the financial performance of the Capital Area Regional Planning Commission (Commission) provides an overview of financial activities for the calendar year ended December 31, 2025. The analysis focuses on the Commission's financial performance as a whole. Efforts have been made to provide comparison to prior year data when such data is available. It should be read in conjunction with the Commission's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

The Commission's financial statements reflect the following:

- On December 31, 2025, the Commission reported combined net position of \$834,984, a decrease of \$44,130 from 2024. Of this amount, \$832,605 is considered unrestricted net position and \$2,379 is the Commission's net investment in capital assets.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. The Commission is a self-supporting entity and follows enterprise fund reporting; accordingly, the financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Enterprise fund statements offer short-and long-term financial information about the activities and operations of the Commission.

- The Statement of Net Position includes all Commission assets, deferred outflows, liabilities, and deferred inflows, and provides information about the nature and amount of investments in resources and obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the Commission.
- The Statement of Revenues, Expenses, and Changes in Net Position provides an indication of the Commission's financial health.
- The Statement of Cash Flows report the cash provided and used by operating activities, as well as other cash sources such as investment.

These financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The notes are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Capital Area Regional Planning Commission
Management's Discussion and Analysis

COMMISSION FINANCIAL ANALYSIS

An analysis of the Commission's financial position begins with a review of the Statements of Net Position, and the Statement of Revenues, Expenses and Changes in Net Position report information. These two statements report the Commission's net position and changes therein. The Commission's net position-the difference between assets and liabilities and deferred outflows and inflows is key to measuring the financial health of the Commission. Over time, increases or decreases in the net position value are an indicator of whether the financial position is improving or deteriorating. However, it should be noted that the financial position can also be affected by other non-financial factors, including economic conditions, customer growth, climate conditions and new regulations.

A summary of the Commission's Statement of Net Position is presented below in Table 1.

Table 1
Condensed Statement of Net Position

	2025	2024
ASSETS		
Current and other assets	\$ 1,046,046	\$ 1,024,067
Capital assets	184,727	232,904
Total assets	1,230,773	1,256,971
DEFERRED OUTFLOWS OF RESOURCES	405,135	539,173
LIABILITIES		
Long-term liabilities	315,619	358,863
Other liabilities	248,808	219,942
Total liabilities	564,427	578,805
DEFERRED INFLOWS OF RESOURCES	236,497	338,225
NET POSITION		
Net investment in capital assets	2,379	2,987
Unrestricted	832,605	876,127
Total net position	\$ 834,984	\$ 879,114

Capital Area Regional Planning Commission
Management's Discussion and Analysis

COMMISSION FINANCIAL ANALYSIS (Continued)

Net investment in capital assets represents the value of assets like buildings, equipment, or infrastructure, less any related debt or liabilities incurred to acquire or build these assets. The Commission does not have any significant debts or capital assets due to the nature of the entity. Net investment in capital assets decreased by \$608 or 16.9%, due to annual depreciation expense.

Unrestricted net positions is the portion of net position that is available for general use. These are assets that are not restricted and can be used to meet the Commission's ongoing financial obligations. The unrestricted net position decreased by \$43,522 or 5%. This is primarily due to an operating loss of \$74,913 less non-operating income of \$30,783.

The Commission's revenues, expenses, and changes in net position are summarized below in Table 2.

Table 2
Condensed Statement of Revenues, Expenses and Changes in Net Position

	<u>2025</u>	<u>2024</u>
REVENUES		
Operating revenues	\$ 1,941,040	\$ 1,766,990
Non-operating revenues	<u>30,783</u>	<u>40,935</u>
Total revenues	1,971,823	1,807,925
EXPENSES		
Operating expenses	1,963,419	1,775,334
Lease amortization	48,163	47,934
Interest expense on lease	<u>4,371</u>	<u>5,284</u>
Total expenses	<u>2,015,953</u>	<u>1,828,552</u>
Change in net position	<u>\$ (44,130)</u>	<u>\$ (20,627)</u>

As previously noted, the Statement of Net Position shows the Commission's financial position as of December 31, 2025. The specific nature or source of these changes then becomes more evident in the Statement of Statement of Revenues, Expenses and Changes in Net Position as shown above in Table 2.

Revenues in 2025 increased by \$163,898 (approximately 9.07%) compared to the prior year primarily due to an increase in stream crossing inventory projects, flood resiliency assessments, and additional appropriations from Dane County.

Expenses increased \$187,401 (approximately 10.25%) compared to the prior year primarily due to increased stream crossing inventory projects, flood resiliency assessments and increased employee benefit costs.

Capital Area Regional Planning Commission
Management's Discussion and Analysis

COMMISSION FINANCIAL ANALYSIS (Continued)

Net position decreased by \$44,130 in 2025 compared to a decrease of \$20,627 in 2024.

At December 31, 2025, the Commission had \$184,727 in capital assets, a decrease of \$48,177 from 2024. This investment in capital assets includes furniture and equipment, leasehold improvements, and leased office space. Additional information on capital assets can be found in Note 4 of this report.

Capital Assets

	<u>2025</u>	<u>2024</u>
Furniture and equipment	\$ 7,171	\$ 7,171
Leasehold improvements	6,077	6,077
Accumulated depreciation	(10,869)	(10,261)
Right-of-use lease asset	372,625	372,625
Accumulated amortization	<u>(190,277)</u>	<u>(142,708)</u>
Net capital assets	<u>\$ 184,727</u>	<u>\$ 232,904</u>

On December 31, 2025, the Commission had total long-term liabilities outstanding of \$315,619. During the fiscal year, the Commission's long-term obligations decreased by \$43,244.

Table 4
Outstanding Long-term

	<u>2025</u>	<u>2024</u>
Compensated absences	\$ 83,700	\$ 60,998
Net pension liability	66,425	57,555
Lease	148,581	197,087
Other postemployment benefits	<u>16,913</u>	<u>43,223</u>
Total	<u>\$ 315,619</u>	<u>\$ 358,863</u>

Capital Area Regional Planning Commission
Management's Discussion and Analysis

FACTORS BEARING ON THE COMMISSION'S FUTURE

The Commission receives most of its revenue from a budget appropriation from Dane County and fees from area municipalities. This revenue base results in a stable revenue base since the Dane County appropriation is part of their general levy. However, levy reductions at the County level could lead to a reduced appropriation allocation to the Commission.

CONTACTING THE COMMISSION'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Commission's finances. If you have questions about this report or need additional financial information, contact Matt Kozlowski, Administrative Services Manager at the Commission, 100 State St #400, Madison, WI 53703, or call (608) 474-6017.

CAPITAL AREA REGIONAL PLANNING COMMISSION
STATEMENT OF NET POSITION
December 31, 2025

Assets

Current Assets	
Cash and cash equivalents	\$ 686,752
Receivables	
Other receivables	20,500
Due from other governments	332,304
Prepaid expenses	6,490
Total Current Assets	<u>1,046,046</u>
Non-Current Assets	
Lease - right-of-use	372,625
Less: accumulated amortization	(190,277)
Furniture and equipment	13,248
Less: accumulated depreciation	(10,869)
Total Non-Current Assets	<u>184,727</u>
Total Assets	<u>1,230,773</u>

Deferred Outflows of Resources

Related to pension	395,822
Related to other post-employment benefits	9,313
Total Deferred Outflows of Resources	<u>405,135</u>

Total Assets and Deferred Outflows of Resources	<u><u>\$ 1,635,908</u></u>
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Liabilities

Current Liabilities	
Accounts payable	\$ 106,495
Accrued liabilities	44,301
Interest payable	328
Lease	48,506
Compensated absences	49,178
Total Current Liabilities	<u>248,808</u>
Non-Current Liabilities	
Compensated absences	83,700
Net Pension Liability	66,425
Lease	148,581
Net other post-employment benefit liability	16,913
Total Non-Current Liabilities	<u>315,619</u>
Total Liabilities	<u>564,427</u>

Deferred Inflows of Resources

Related to pension	196,109
Related to other post-employment benefits	40,388
Total Deferred Inflows of Resources	<u>236,497</u>

Net Position

Net investment in capital assets	2,379
Unrestricted	832,605
Total Net Position	<u>834,984</u>

Total Liabilities, Deferred Inflows of Resources, and Net Position	<u><u>\$ 1,635,908</u></u>
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See accompanying notes to the financial statements.

CAPITAL AREA REGIONAL PLANNING COMMISSION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Year Ended December 31, 2025

Operating Revenues

County appropriation	\$ 1,173,808
Federal and state grants	244,282
Water resource monitoring	197,783
Wisconsin Salt Wise program	146,377
Other local governments	105,595
Sewer extension fees	43,200
Sewer service amendment fees	25,608
Miscellaneous	4,387
Total Operating Revenues	<u>1,941,040</u>

Operating Expenses

Salaries and wages	1,052,481
Employee benefits	432,944
Professional services	393,522
Travel and conferences	30,291
Office supplies and expenses	42,732
Insurance	11,449
Lease amortization	48,163
Interest expense on lease	4,371
Total Operating Expenses	<u>2,015,953</u>

Operating Income (Loss)	<u>(74,913)</u>
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Non-Operating Revenues

Interest income	<u>30,783</u>
Total Non-Operating Revenues	<u>30,783</u>

Change in Net Position	(44,130)
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Net Position - Beginning of Year	<u>879,114</u>
Net Position - End of Year	<u><u>\$ 834,984</u></u>

See accompanying notes to the financial statements.

CAPITAL AREA REGIONAL PLANNING COMMISSION
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2025

Cash Flows from Operating Activities

Received from grants and charges for services	\$ 1,679,815
Paid to employees and benefit providers	(1,438,538)
Paid to suppliers for goods and services	(486,238)
Net Cash Flows Provided (Used) by Operating Activities	<u>(244,961)</u>

Cash Flows from Investing Activities

Investment income	<u>30,783</u>
Net Cash Flows Provided (Used) by Investing Activities	<u>30,783</u>

Net Change in Cash and Cash Equivalents	(214,178)
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Cash and Cash Equivalents - Beginning of Year	<u>900,930</u>
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Cash and Cash Equivalents - End of Year	<u><u>\$ 686,752</u></u>
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**Reconciliation of Operating Income (Loss) to Net Cash
Used by Operating Activities**

Operating income (loss)	\$ (74,913)
Noncash items in operating income (loss)	
Depreciation	608

Changes in assets, liabilities, and deferrals

Unbilled accounts receivable	(1,444)
Due from other governments	(259,781)
Prepaid expenses	25,068
Accounts payable	17,660
Compensated absences	23,652
Accrued liabilities	8,365
Pension related	19,529
Other post-employment benefits related	(4,659)
Lease related	<u>954</u>

Net Cash Flows Provided (Used) by Operating Activities	<u><u>\$ (244,961)</u></u>
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See accompanying notes to the financial statements.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Capital Area Regional Planning Commission (Commission) is a public agency formed under Section 66.0309 of the Wisconsin Statutes. The Commission was created on May 2, 2007 by Executive Order #197 from the Office of the Governor. The function of the agency is to serve as the regional planning and area wide water quality management planning entity for the Dane County, Wisconsin region. The reporting entity for the Commission is based upon criteria set forth by statements issued by the Governmental Accounting Standards Board. All functions of the Commission for which it exercises oversight responsibility are included. The oversight responsibility includes, but is not limited to, financial interdependency between the Commission and component units; control by the Commission over selection of the entity's governing authority or designation of management; the ability to significantly influence operations; and accountability for fiscal matters.

The accounting policies of the Commission conform to accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant policies.

Reporting Entity

The reporting entity of the Commission is based upon criteria set forth by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment to GASB Statements No. 14 and No. 34*. The reporting entity for the Commission consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. If a primary government appoints a voting majority of an organization's officials or if the organization is fiscally dependent on the primary government and there is a potential for those organizations either to provide specific financial benefits to, or to impose specific financial burdens on, the primary government, the primary government is financially accountable for those organizations. An organization has a financial benefit or burden relationship with the primary government if, for example, any one of these conditions exists. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

Measurement Focus and Basis of Accounting

For financial reporting purposes, the Commission is considered a special-purpose government engaged only in business-type activities. Accordingly, the financial statements of the Commission have been prepared using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Commission's cash and cash equivalents are considered to be cash on hand, demand deposits, investments in the Local Government Investment Pool, and short-term investments with original maturities less than ninety days from date of acquisition.

The Commission may invest available cash balances in time deposits of authorized depositories, US Treasury obligations, US agency issues, high grade commercial paper, and the local government pooled investment fund administered by the state investment board.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets are reported at historical cost, or estimated historical cost. The Commission capitalizes equipment having a cost of \$5,000 or more. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's useful life are not capitalized. Donated capital assets are valued at their estimated fair value market value at the time of receipt. Interest costs incurred during construction are not capitalized and are not considered material.

Capital assets are depreciated using the straight-line method over the estimated useful lives, which range from four to ten years for equipment.

Leases

Right-of-use lease assets are initially measured as an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives and plus ancillary changes necessary to place the lease into service. The right-of-use lease asset is amortized on the straight-line basis over the life of the related lease. Lease liabilities are recognized at the present value of the expected payments to be made during the lease term.

Receivables

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the financial statements.

**CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The Commission has adopted various policies in regard to accumulation of sick leave and vacation time. Unused sick leave is accumulated from year to year to a maximum of 1,700 hours (212.5 days) until retirement. At employee retirement the accumulated sick leave will be converted to a monetary value which shall be available, at the retiring employee's option, to be placed in a medical/dental reimbursement trust, known as a PRIME Plan, or in a 401(a) Benefit Plan. Vacation time earned in one accounting period and carried over to the next period is recorded as a liability in the Commission's financial statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statement of net position will report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The Commission has deferred outflows of resources and deferred inflows of resources related to pension and other post-employment benefits activity at December 31, 2025.

County Appropriations

In accordance with state statutes, the amount charged to a local government unit shall not exceed .003% of such equalized value unless the governing body expressly approves the amount in excess of such percentage. In addition, the Dane County municipalities petitioning for creation of the Commission included a provision that the Commission budget may not exceed .0017% of equalized value. For the 2025 budget, the Commission assessed Dane County a charge of \$1,173,808.

Revenues and Expenses

The Commission distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the Commission's principal ongoing operations. The principal operating revenues of the Commission are county charges and fees for service, which come primarily from grants and projects for local governments. Operating expense include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position

Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation less the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets plus unspent proceeds.

Restricted Net Position – Consists of net position with constraints placed on use by 1) external groups such as creditors, grantors, or contributors, or 2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS’ fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB)

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs, and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Change in Accounting Principles

Effective January 1, 2025, the Commission adopted GASB Statement No. 102, *Certain Risk Disclosures*. GASB 102 was issued to improve transparency by providing users of financial statements with information about risks that could significantly affect a government's ability to meet obligations and provide services. The Commission did not have any certain risks requiring disclosure in the financial statements.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

The Commission's budget is adopted in accordance with Chapter 66.0309 of the Wisconsin Statutes. Changes to appropriations authorized in the adopted budget generally require a vote of two-thirds of the entire membership of the governing body. Budgetary expenditure control is exercised at the individual account level.

3. CASH AND CASH EQUIVALENTS

The Commission's cash and cash equivalents consist of the following at December 31, 2025:

	Statement Balances	Carrying Value	Risk
Deposit with financial institutions	\$ 100,296	\$ 100,296	Custodial credit
LGIP	586,456	586,456	Credit, interest rate
Total cash and cash equivalents	<u>\$ 686,752</u>	<u>\$ 686,752</u>	

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

3. CASH AND CASH EQUIVALENTS (CONTINUED)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. To limit credit risk, the Commission is limited to investments authorized by Wisconsin State Statutes including the following:

- (1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State;
- (2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government;
- (3) Bonds or securities of any county, drainage district, technical college, village, city, town, or school district of this State;
- (4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's investor service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;
- (5) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes;
- (6) Agreements in which a public depository agrees to repay funds advanced to it by the Commission, plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government;
- (7) Securities of an open-ended management investment company or investment trust, subject to various conditions and investment options;
- (8) Bonds issued by the University of Wisconsin Hospital Clinics Authority and the Wisconsin Aerospace Authority, a local exposition district, a local professional baseball park district, a local football stadium district, or a local arts district.

The Commission has adopted an investment policy which permits all investments authorized under state statutes as described above.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Commission would not be able to recover its deposits or would not be able to recover collateral securities that are in the possession of an outside party.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of \$1,000,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual organizations. As of December 31, 2025, none of the Commission's deposits were exposed to custodial credit risk.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

3. CASH AND CASH EQUIVALENTS (CONTINUED)

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board (SWIB). The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <https://doa.wi.gov/Pages/StateFinances/LGIP.aspx>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2025, the fair value of the Commission's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the Commission.

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund investment guidelines.

Investment allocation in the LGIP as of December 31, 2025 was: 97% in U.S. Government Securities and 3% in Certificates of Deposit, Bankers' Acceptance and Time Deposits, Commercial Paper, and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

4. CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
<i>Capital assets, being depreciated</i>				
Office furniture and equipment	\$ 7,171	\$ -	\$ -	\$ 7,171
Leasehold improvements	6,077	-	-	6,077
Subtotal	<u>13,248</u>	<u>-</u>	<u>-</u>	<u>13,248</u>
<i>Accumulated depreciation</i>				
Office furniture and equipment	(7,171)	-	-	(7,171)
Leasehold improvements	<u>(3,090)</u>	<u>(608)</u>	<u>-</u>	<u>(3,698)</u>
Subtotal	<u>(10,261)</u>	<u>(608)</u>	<u>-</u>	<u>(10,869)</u>
Total capital assets being depreciated, net	<u>2,987</u>	<u>(608)</u>	<u>-</u>	<u>2,379</u>
<i>Right-of-use leased assets, being amortized</i>				
Office Space	<u>372,625</u>	<u>-</u>	<u>-</u>	<u>372,625</u>
<i>Less accumulated amortization for</i>				
Office Space	<u>(142,708)</u>	<u>(47,569)</u>	<u>-</u>	<u>(190,277)</u>
Total right-of-use lease assets, net	<u>229,917</u>	<u>(47,569)</u>	<u>-</u>	<u>182,348</u>
Total capital assets, net	<u><u>\$ 232,904</u></u>	<u><u>\$ (48,177)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 184,727</u></u>

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

5. LONG-TERM LIABILITIES

The Commission's long-term liabilities consist of one lease payable and compensated absences. The Commission entered into a 10-year office space sub-lease arrangement where the Commission is the lessee. Lease payments increase by 2% annually. A summary of the changes in the long-term liabilities follows:

	Balance 1/1/2025	Increases	Decreases	Balance 12/31/2025
Lease Liability	\$ 243,624	\$ -	\$ (46,537)	\$ 197,087
Compensated Absences	109,226	23,652	-	132,878
	<u>\$ 352,850</u>	<u>\$ 23,652</u>	<u>\$ (46,537)</u>	<u>\$ 329,965</u>

Future principal and interest payments on the lease liability were as follows:

Year Ended December 31,	Principal	Interest	Total
2026	\$ 48,506	\$ 3,500	\$ 52,006
2027	50,535	2,512	53,047
2028	52,625	1,482	54,107
2029	45,421	417	45,838
Total	<u>\$ 197,087</u>	<u>\$ 7,911</u>	<u>\$ 204,998</u>

6. WISCONSIN RETIREMENT SYSTEM

General Information about the Pension Plan

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

6. WISCONSIN RETIREMENT SYSTEM (CONTINUED)

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupation employees and 62 for elected official and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive actuarially-reduced benefits. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

**CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

6. WISCONSIN RETIREMENT SYSTEM (CONTINUED)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$60,929 in contributions from the employer.

Contributions rates as of December 31, 2025 were:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives and elected officials)	6.95%	6.95%
Protective with Social Security	6.95%	14.95%
Protective without Social Security	6.95%	18.95%

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2025, the Commission reported a liability (asset) of \$66,425 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2024 and the Total Pension Liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2023, rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Commission's proportion of the net pension liability (asset) was based on the Commission's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the Commission's proportion was 0.00404255% which was an increase of 0.00017149% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Commission recognized pension expense of \$88,636.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

6. WISCONSIN RETIREMENT SYSTEM (CONTINUED)

At December 31, 2025, the Commission reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 206,288	\$ (193,846)
Net differences between projected and actual earnings on pension plan investments	100,937	-
Changes in assumptions	19,709	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	85	(2,263)
Employer contributions subsequent to the measurement date	68,803	-
Total	<u>\$ 395,822</u>	<u>\$ (196,109)</u>

\$68,803 reported as deferred outflows related to pension resulting from the Commission's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2026	\$ 39,274
2027	137,040
2028	(34,572)
2029	(10,832)
Total	<u>\$ 130,910</u>

**CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

6. WISCONSIN RETIREMENT SYSTEM (CONTINUED)

Actuarial assumptions. The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
	January 1, 2021 - December 31, 2023
Experience Study:	Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.7%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

6. WISCONSIN RETIREMENT SYSTEM (CONTINUED)

Long-Term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns¹
As of December 31, 2024

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % ²
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Private Equity/Debt	20	9.5	6.7
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Leverage ³	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.6%

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

6. WISCONSIN RETIREMENT SYSTEM (CONTINUED)

Single Discount Rate. A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability (Asset) to changes in the Discount Rate. The following presents the Commission's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the Commission's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Commission's proportionate share of the net pension liability (asset)	\$ 623,160	\$ 66,425	\$ (329,118)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

7. OTHER POST-EMPLOYMENT BENEFITS

Plan Description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

**CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

7. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2025 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
25% Post Retirement Coverage	20% of Member Contribution

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

7. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2024 are as listed below:

Life Insurance Member Contribution Rates* For the year ended December 31, 2024		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized \$90 in contributions from the Commission.

OPEB Liabilities, OPEB Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At December 31, 2025, the Commission reported a liability of \$16,913 for its proportionate share of the Net OPEB Liability (Asset). The Net OPEB Liability (Asset) was measured as of December 31, 2024, and the Total OPEB Liability used to calculate the Net OPEB Liability (Asset) was determined by an actuarial valuation as of January 1, 2024 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Commission's proportion of the Net OPEB Liability (Asset) was based on the Commission's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the Commission's proportion was 0.00432300%, which was a decrease of 0.00507200% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Commission recognized OPEB income of \$4,384.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

7. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

At December 31, 2025, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (1,759)
Net differences between projected and actual earnings on plan investments	232	-
Changes in actuarial assumptions	4,149	(9,486)
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,437	(29,143)
Employer contributions subsequent to the measurement date	495	-
Totals	<u>\$ 9,313</u>	<u>\$ (40,388)</u>

\$495 reported as deferred outflows related to OPEB resulting from the LRLIF employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2026	\$ (4,974)
2027	(6,049)
2028	(7,214)
2029	(5,235)
2030	(4,206)
Thereafter	(3,892)
Total	<u>\$ (31,570)</u>

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

7. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions. The total OPEB liability in the January 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2024
Measurement Date of Net OPEB Liability (Asset)	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023, Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*:	4.08%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	4.09%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table
* Based on the Bond Buyer GO 20-Bond Municipal Index.	

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. The Total OPEB Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the January 1, 2024 actuarial valuation.

Long-Term Expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2024

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40%	2.41%
US Mortgages	Bloomberg US MBS	60%	2.71%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

7. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Single Discount Rate. A single discount rate of 4.09% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2037.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Commission's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the Commission's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 4.09%, as well as what the Commission's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09 percent) or 1-percentage-point higher (5.09 percent) than the current rate:

	1% Decrease to Discount Rate (3.09%)	Current Discount Rate (4.09%)	1% Increase to Discount Rate (5.09%)
Commission's proportionate share of the net OPEB liability (asset)	\$ 22,606	\$ 16,913	\$ 12,525

8. RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; error and omissions; worker compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded insurance coverage in any of the last three years. There were no significant reductions in coverage compared to last year.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

9. COMMITMENTS AND CONTINGENCIES

The Commission has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to request for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

From time to time the Commission may be a party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Commission's financial position.

10. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT FINANCIAL STATEMENTS

The Government Accounting Standards Board (GASB) has adopted GASB Statement No. 103, *Financial Reporting Model Improvements*, effective for periods beginning after June 15, 2025, GASB Statement No. 104, *Disclosure of Certain Capital Assets*, effective for periods beginning after June 15, 2025 and GASB Statement No. 105, *Subsequent Events*, effective for periods beginning after June 15, 2026. When these become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**CAPITAL AREA REGIONAL PLANNING COMMISSION
WISCONSIN RETIREMENT SYSTEM
December 31, 2025**

**Schedule of Commission's Proportionate Share of the Net Pension Liability (Asset)
As of the Measurement Date
Last 10 Calendar Years**

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Collective net pension liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2024	0.00404255%	\$ 66,425	\$ 883,035	7.52%	98.79%
2023	0.00387106%	57,555	801,356	7.18%	98.85%
2022	0.00371334%	196,721	690,672	28.48%	95.72%
2021	(0.00363929%)	(293,333)	629,530	(46.60%)	106.02%
2020	(0.00366418%)	(228,759)	614,279	(37.24%)	105.26%
2019	(0.00371246%)	(119,706)	574,182	(20.85%)	102.96%
2018	0.00377792%	134,406	573,008	23.46%	96.45%
2017	(0.00374036%)	(111,055)	568,541	(19.53%)	102.93%
2016	0.00362200%	29,856	546,315	5.46%	99.12%
2015	0.00411900%	66,937	512,861	13.05%	98.20%

**Schedule of Commission's Contributions for Pension
Last 10 Calendar Years**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2025	\$ 68,803	\$ (68,803)	\$ -	\$ 989,965	6.95%
2024	60,705	(60,705)	-	883,035	6.87%
2023	54,493	(54,493)	-	801,356	6.80%
2022	44,894	(44,894)	-	690,672	6.50%
2021	42,493	(42,493)	-	629,530	6.75%
2020	41,464	(41,464)	-	614,279	6.75%
2019	37,609	(37,609)	-	574,182	6.55%
2018	38,391	(38,391)	-	573,008	6.70%
2017	38,660	(38,660)	-	568,541	6.80%
2016	36,057	(36,057)	-	546,315	6.60%

See accompanying notes to the required supplementary information

**CAPITAL AREA REGIONAL PLANNING COMMISSION
LOCAL RETIREE LIFE INSURANCE FUND
December 31, 2025**

**Schedule of Commission's Proportionate Share of the Net OPEB Liability (Asset)
As of the Measurement Date
Last 10 Calendar Years**

Year ended December 31,	Proportion of the Net OPEB Liability (Asset)	Proportionate share of the Net OPEB Liability (Asset)	Covered- employee payroll	Collective Net OPEB Liability (Asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the Total OPEB Liability (Asset)
2024	0.00432300%	\$ 16,913	\$ 349,000	4.85%	37.20%
2023	0.00939500%	43,223	426,000	10.15%	33.90%
2022	0.00907500%	34,574	390,000	8.87%	38.81%
2021	0.00848200%	50,132	382,000	13.12%	29.57%
2020	0.01208800%	66,493	383,000	17.36%	31.36%
2019	0.01072000%	45,648	370,000	12.34%	37.58%
2018	0.00972300%	25,089	362,000	6.93%	48.69%
2017	0.01148600%	34,557	483,019	7.15%	44.81%

**Schedule of Commission's Contributions for LRLIF
Last 10 Calendar Years**

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2025	\$ 495	\$ (495)	\$ -	\$ 387,000	0.13%
2024	309	(309)	-	349,000	0.09%
2023	182	(182)	-	426,000	0.04%
2022	185	(185)	-	390,000	0.05%
2021	173	(173)	-	382,000	0.05%
2020	241	(241)	-	383,000	0.06%
2019	193	(193)	-	370,000	0.05%
2018	187	(187)	-	362,000	0.05%

See accompanying notes to the required supplementary information

**CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025**

1. WISCONSIN RETIREMENT SYSTEM

Changes of Benefit Terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of Assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025

1. WISCONSIN RETIREMENT SYSTEM (CONTINUED)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2024	2023	2022	2021	2020
Valuation Date:	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period	Amortization Period	Amortization Period	Amortization Period	Amortization Period
	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.4%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	6.8%	7.0%	7.0%	7.0%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.0%
Seniority/Merit:	0.1%-5.7%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.7%	1.9%	1.9%	1.9%
Retirement Age:	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025

1. WISCONSIN RETIREMENT SYSTEM (CONTINUED)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2019	2018	2017	2016	2015
Valuation Date:	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed	Level Percent of Payroll-Closed
Amortization Period:	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS	Amortization Period 30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

**CAPITAL AREA REGIONAL PLANNING COMMISSION
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025**

2. LOCAL RETIREE LIFE INSURANCE FUND

GASB Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 2 preceding years.

Changes of Benefit Terms. There were no recent changes in benefit terms.

Changes of Assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

**CAPITAL AREA REGIONAL PLANNING COMMISSION
MADISON, WISCONSIN**

**REQUIRED AUDIT COMMUNICATIONS
TO THE COMMISSION BOARD**

Year Ended December 31, 2025

**Johnson Block & Company, Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, WI 53562
(608) 274-2002**

**CAPITAL AREA REGIONAL PLANNING COMMISSION
MADISON, WISCONSIN**

Year Ended December 31, 2025

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Appendix:

Audit Adjusting Journal Entries

Passed Journal Entries

Management Representation Letter



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Commissioners
Capital Area Regional Planning Commission
Madison, Wisconsin

We have audited the financial statements of the business-type activities of the Capital Area Regional Planning Commission as of and for the year ended December 31, 2025, and have issued our report thereon dated June 15, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated October 28, 2025 our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of Capital Area Regional Planning Commission solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of Accounting Practices

Significant Audit Findings

Management has the responsibility to select use appropriate accounting policies. A summary of the significant accounting policies used by the Capital Area Regional Planning Commission is described in Note 1 to the financial statements. As described in Note 1 to the financial statements, Capital Area Regional Planning Commission changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 102, *Certain Risk Disclosures*, effective January 1, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive estimates affecting the financial statements are:

Management's estimates of the pension liability, deferred outflows and inflows of resources are based on various factors. These estimates were computed by the pension plan administrators.

Management's estimates of the other post-employment benefits liability, deferred outflows and inflows are based on various factors. These estimates were computed by the group life insurance plan administrator.

Management's estimates for the right-of-use lease asset and the lease liability are based on the applicable lease terms, projected future payments, and a discount rate.

Management's estimates of the compensated absences liability are based on the probability of employees meeting the requirement to be paid for sick and vacation leave at the time of retirement and historical use of hours.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The attached schedule summarizes uncorrected financial statements misstatements, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management: see appendix. In addition, none of the misstatements that were identified and corrected as a result of our audit procedures were considered to be material to the financial statements, both individually and in the aggregate.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain representations from management, which are included in the attached management representation letter dated June 15, 2026.

Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Capital Area Regional Planning Commission, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Capital Area Regional Planning Commission's auditors.



This information is intended solely for the information and use of the Commissioners and management of the Capital Area Regional Planning Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
June 15, 2026



COMMUNICATION OF SIGNIFICANT DEFICIENCY

To the Commissioners
Capital Area Regional Planning Commission
Madison, Wisconsin

In planning and performing our audit of the basic financial statements of the Capital Area Regional Planning Commission as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Capital Area Regional Planning Commission's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Capital Area Regional Planning Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Capital Area Regional Planning Commission's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Capital Area Regional Planning Commission's financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

The identified significant deficiency is not considered to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Capital Area Regional Planning Commission's internal control to be a significant deficiency:



2025-01 Accounts Receivable and Revenue Reconciliations

During our audit several adjustments were identified to properly record revenues and receivables related to stream crossing inventory and flood resiliency projects, and grants for water quality monitoring activities. Throughout the year revenue related to these projects was typically recorded monthly over the grant period. However, most of these agreements are cost reimbursement grants and therefore revenues should be recorded as reimbursable costs are incurred or when performance obligations are met and the revenue has been earned. We recommend that grant agreements are periodically reviewed and reconciled to ensure revenue and related receivable balances are properly recorded as of the end of the year.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control over financial reporting and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
June 15, 2026

APPENDIX

Capital Area Regional Planning Commission
Adjusting Journal Entries
For the Year Ended December 31, 2025

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1001			
To record amortization and invest in right to use true up for year end.			
3655	Invest In Right of use	608.00	
6907	Amoritization Expense	202.53	
1211	Accumulated Amortization		202.53
3701	Prior Year Fund Balance		608.00
Total		810.53	810.53
Adjusting Journal Entries JE # 1002			
To record Black Earth Creek Water Monitoring Grant revenues			
1110	Unbilled Accounts Receivable	18,275.00	
5220	Coop Water Resource Monitoring		18,275.00
Total		18,275.00	18,275.00
Adjusting Journal Entries JE # 1003			
To restore written off unbilled receivables			
1110	Unbilled Accounts Receivable	14,792.65	
5220	Coop Water Resource Monitoring		14,792.65
Total		14,792.65	14,792.65
Adjusting Journal Entries JE # 1004			
To record unbilled revenue for WI DNR Stream Crossing Inventory project - \$62,500 contract			
1110	Unbilled Accounts Receivable	46,396.03	
5102	Epa/Dnr Grant Funds		46,396.03
Total		46,396.03	46,396.03
Adjusting Journal Entries JE # 1005			
To reduce WI Emergency Mangement revenues in line with claims due to insufficient expenses to claim			
5103	Wem/Fema/Hmgrp Grant Funds	17,625.09	
1110	Unbilled Accounts Receivable		17,625.09
Total		17,625.09	17,625.09
Adjusting Journal Entries JE # 1006			
To void DNR bill that was billed twice			
5101	EPA/DNR Water Planning	11,900.00	
1105	Project And Grants Rec		11,900.00
Total		11,900.00	11,900.00
Adjusting Journal Entries JE # 1007			
To reduce revenues and unbilled AR for WI DNR Summary Plan project to be in line with claimable costs incurred in 2025			
5101	EPA/DNR Water Planning	15,150.00	
1110	Unbilled Accounts Receivable		15,150.00
Total		15,150.00	15,150.00

**Capital Area Regional Planning Commission
Passed Journal Entries
For the Year Ended December 31, 2025**

Account	Description	Debit	Credit
Proposed Journal Entries			
Proposed Journal Entries JE # 4001			
To record adjustment to accrued payroll			
6001	Direct Salaries & Wages	3,839.75	
3005	Accrued Payroll		3,839.75
Total		3,839.75	3,839.75
	Total Proposed Journal Entries	3,839.75	3,839.75
	Total All Journal Entries	3,839.75	3,839.75

**CAPITAL AREA REGIONAL PLANNING COMMISSION
100 STATE STREET, SUITE 400
MADISON, WISCONSIN 53703**

June 15, 2026

Johnson Block & Company, Inc.
9701 Brader Way, Suite 202
Middleton, Wisconsin 53562

This representation letter is provided in connection with your audit of the financial statements of the business-type activities of the Capital Area Regional Planning Commission, which comprise the respective financial position as of December 31, 2025, and the related changes in financial position and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 15, 2026:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 28, 2025, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.
6. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

8. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the financial statements as a whole.
9. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
11. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
12. All funds and activities are properly classified.
13. All funds that meet the quantitative criteria in Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
14. All net position components have been properly reported and if applicable, approved.
15. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
16. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
17. All interfund and intra-entity transactions and balances have been properly classified and reported.
18. Special items and extraordinary items have been properly classified and reported.
19. Deposit and investment risks have been properly and fully disclosed.
20. Capital assets, including infrastructure assets and right-to-use assets, are properly capitalized, reported, and if applicable, depreciated or amortized.
21. All required supplementary information is measured and presented within the prescribed guidelines.
22. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists, have been properly recorded, or if we are obligated in any manner, are disclosed.
23. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
24. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
25. We have a process to track the status of audit findings and recommendations.
26. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
27. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

28. With respect to preparation of financial statements and maintenance of lease information, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained controls, including a process to monitor the system of internal control.
29. With regard to pensions and OPEB:
 - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.
30. We have conducted a comprehensive risk assessment and disclosed all material concentrations and constraints in accordance with GASB Statement No. 102, *Certain Risk Disclosures*. These disclosures provide sufficient detail to enable users of financial statements to understand that nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact associated with the concentration or constraint, if applicable.
31. We have evaluated the concentrations and constraints, including those that occur subsequent to the statement of net position date but before the financial statements are issued and have been properly disclosed in the financial statements as subsequent events.
32. We have reviewed, approved, and taken responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.

Information Provided

33. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements referred to above, such as records, documentation, meeting minutes, summaries of actions of recent meetings for which minutes have not yet been prepared, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
34. All transactions have been recorded in the accounting records and are reflected in the financial statements.
35. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
36. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
37. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
38. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.

39. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
40. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
41. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
42. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
43. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* which codifies FASB Accounting Standards Codification™ (ASC) 450, *Contingencies*, and we have not consulted a lawyer concerning litigation, claims, or assessments.
44. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
45. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
46. The Capital Area Regional Planning Commission has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, and deferred inflows of resources.
47. We have disclosed to you all guarantees, whether written or oral, under which the Capital Area Regional Planning Commission is contingently liable.
48. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
49. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
50. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
51. The Capital Area Regional Planning Commission has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
52. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

53. The Capital Area Regional Planning Commission has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
54. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
55. The significant judgements made in making the accounting estimates have taken into account all relevant information of which we are aware.
56. We have consistently and appropriately selected and applied methods, assumptions, and data when making accounting estimates.
57. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.
58. With respect to the management's discussion and analysis, budgetary comparison information, Local Retiree Life Insurance Fund schedules, and the Wisconsin Retirement System schedules accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the management's discussion and analysis, budgetary comparison information, Local Retiree Life Insurance Fund schedules, and the Wisconsin Retirement System schedules in accordance with U.S. GAAP.
 - b. We believe the management's discussion and analysis, budgetary comparison information, Local Retiree Life Insurance Fund schedules, and the Wisconsin Retirement System schedules, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Jan. Voth

Executive Director

Matthew Kozlowski

Administrative Services Manager

Re: Chair and Executive Director Reports**Requested Action:**

None.

Background:

None.

Staff Comments:

This is an opportunity for the Commission Chair to provide updates on items not otherwise addressed in the agenda of this meeting, including any noteworthy activities or discussions of the Executive Committee or other active committees.

The Executive Director provides a monthly report briefly describing the various activities of the agency and will present noteworthy highlights from that report.

Attachments:

1. Executive Director's Report

Staff Contact:

Jason Valerius
Executive Director
jasonv@capitalarearpc.org
608-474-6010

Next Steps:

N/A



Executive Director Monthly Report to CARPC Commissioners

Thursday, July 9, 2026

(updates from the previous month in blue text)

Highlighted text indicates items Jason plans to talk about during the meeting.

AGENCY STAFFING

- Ella Braun started as Environmental Resources Technician on June 1. She will be working on the Stream Crossing Inventory this summer alongside Isaac Porter.
- Maydm intern Zaida Hendrickson started June 22. She will be working on a variety of tasks and projects as she learns what we do, including the stream crossing inventory.

PROGRAMS AND SERVICES

Regional Development Planning ([link to website](#))

- **Performance indicators** – Work on Key Performance Indicators (KPIs) will continue throughout 2026, leading up to and informing the Regional Development Framework update in 2027.
- **Regional Population Projections** – CARPC collaborated with Dane County, City of Madison, the MPO, and UW faculty to prepare [population projections](#) that reflect Dane County's unique growth factors. Staff are now working with the MPO to allocate population, housing units, and jobs based on these projections to Transportation Analysis Zones (TAZs). These allocations support transportation modelling, updating the 2055 Regional Transportation Plan (RTP), maintaining the Transportation Improvement Program (TIP), and estimates for sewer service planning.
- **East Metro/Door Creek Corridor Planning** — Ongoing collaboration with the UW Department of Planning and Landscape Architecture continues. Seniors in the professional Bachelor of Landscape Architecture (BLA) and second year students in the Master of Urban and Regional Planning (MSURPL) programs will work to identify Framework implementation opportunities in the eastern portion of the metro area, east of I-90/94, from Sun Prairie to McFarland.
- **Farmland Stewardship** – Staff continue working on updated data and maps, an inventory of current Dane County ag preservation and sustainability efforts, and recommended actions CARPC can take to further farmland stewardship this year.
- **Energy to Communities Peer-Learning Cohort: Navigating Local Data Center Development** – CARPC was accepted to participate in a peer-learning cohort funded by the U.S. Department of Energy and managed by the National Lab of the Rockies. Caitlin and Jason (as an alternate) will be participating in monthly meetings from July to December 2026 to learn from experts and collaborate with others across the country with the hope of bringing information/guidance back to Dane County communities.

Planning Assistance

- **In Progress:**
 - [Rock County Comprehensive and Farmland Preservation Plan updates](#) (Apr 2025 – fall 2026)
 - City of Evansville human-powered transportation planning (Mar 2025 – September 2026)
 - Town of Berry 2025/2026 comprehensive planning (Sep 2025 – Dec 2026)
 - [City of Sun Prairie Housing Data Dashboard \(2026\)](#)
- **Ongoing:** Towns of Berry, Blue Mounds, Bristol, Springfield, and Sun Prairie zoning mapping services
- **Potential:**
 - Village/Town of Oregon intergovernmental agreement assistance
 - [Comprehensive plan updates to comply with new statutory housing policy requirements by 1/1/28](#)

Intergovernmental Agreement Efforts

- **Town and City of Sun Prairie** – The parties are pursuing this as a Cooperative Plan under 66.0307. The City and Town have scheduled a joint public hearing for Tuesday, July 14.
- **Village of Oregon and City of Fitchburg** – CARPC is helping to facilitate discussions for an intergovernmental agreement to guide City growth just north of the Village.
- **City of Stoughton and Towns of Rutland and Dunkirk** – CARPC will be helping to facilitate discussions about City growth at the southwest corner of the City.

Education, Information and Connection

- **Events and Outreach Activities:** [Parade of Homes \(6/19-6/28\)](#), [Wanda Fullmore Youth Internship Program \(7/10 and 8/10\)](#), [Northside Festival \(9/12\)](#)
- View regular updates on CARPC's [Facebook/LinkedIn](#), [newsletters](#), and our [website](#).

WI Salt Wise Partnership

- **Salt Wise Summit at the Capitol**
 - Early planning stages for an advocacy day at the Capitol in late July
 - Informational session open to legislators, legislative aides, and the general public
 - Supporting Salt Wise partners and allies to meet with legislators before and after the info session
- **Fall Event Planning**
 - Meeting with partners to discuss fall training needs
 - Checking back in with 2025 fall training participants on how the season went
- **Webinars** (<https://www.wisaltwise.com/Wednesday-Webinars>)
 - July 8 – Salt Wise Stories: Village of Walworth
 - August 5 – 100% Liquids Sidewalk Deicing: Lessons Learned from the Past 10 Years
 - September 2 – Battle of the Blades
- **Media Coverage**
 - NPR Short Wave Podcast Episode showcases WI Salt Wise - [Episode: The world's freshwater is getting saltier. Why?](#)
 - NET Gain podcast: [Win/Win/Win Deicing: Save Money, Save Damage, Save the Environment](#)

Water Quality Plan Updates & Amendments

- **SSA Amendments** (all are Major SSA Standard process, unless otherwise noted)
 - Active: C-Sun Prairie (Business Park); T-Westport *Minor* (“Tuggle Rd/Hope Ct”); [V-Oregon \(Jenkins/Connors Lands\)](#)
 - Pending: V-Cross Plains (“PI/Haen Development - Marchstone”); V-Windsor (“North Towne Rd/Gray Rd”)
 - Future: V-McFarland; C-Madison (multiple); C-Sun Prairie (multiple); C-Middleton (“Balzer Road”); V-Belleville (north and east areas); C-Fitchburg (Oak Hill Correctional Institute); T-Vienna (Madison Street); T-Pleasant Springs (Lake Kegonsa LSA – “Yahara Dr” and “Skyline Dr”)
- **MMSD Effluent Discharge (2308 “Nine Springs WWTP Effluent Revision”) & Badger Mill Creek Health & Resilience Projects** – #2308 amendment to the Dane County Areawide Water Quality Management Plan allowed MMSD to cease its discharge to Badger Mill Creek. CARPC is anticipating being fund holder and manager of \$1M funds earmarked for Badger Mill Creek resilience projects dedicated by MMSD. Further details:
 - DNR conditionally approved the amendment (link to [DNR decision letter](#)); MMSD has satisfied conditions of approval
 - Verona continuing to litigate the decision; filed brief in Court of Appeals in December 2025; DNR provided response brief in February 2026
 - CARPC and MMSD staff are drafting the outline of an agreement for each commission to consider when the lawsuit is resolved whereby CARPC will manage projects that promote the resilience of Badger Mill Creek using funds provided by MMSD
- **Environmental Corridors Report** – Updated Environmental Corridors Report has been approved and adopted as part of DCWQP (link to [Final Report](#)). Staff will revisit to verify conformity with newer updates to Policies & Criteria for Environmental Corridors (pending adoption; commence in 2026).
- **Environmental Corridors Policies & Criteria** – Updating the existing Policies and Criteria for Env Corridors (adopted in 2008) as part of the *Dane County Water Quality Plan*. A public hearing was held in May; [Commission acted in June to recommend adoption through adoption of Resolution 2026-12](#). [Final DNR approval of amendment to DCWQP anticipated in mid-July](#).
- **DCWQP Summary Plan Update** – [Reframing the Summary Plan](#) (last updated 2004) as the [Water Quality Management Framework \(WQMF\)](#). This 2026 update is intended to reestablish the purposes and priorities of the Plan, informed by new data and current perspectives, and build a new framework for water quality and related resource protection. We will update information and figures, refine focus and applicability per the current regulatory environment and needs/conditions in the region, and incorporate current themes (e.g., climate resilience and environmental equity) into the DCWQP. CARPC was awarded a DNR grant using IIJA funds (Infrastructure Investment and Jobs Act) (\$48,000 over 2 years) to partially fund this work. [Outreach campaign is underway—stakeholder survey complete \(25% response rate\); workshop scheduled for July 13/14; Technical Advisory Group happening in summer/fall 2026. Draft of final report anticipated by end of 2026.](#)
- **Water Quality Plan Consistency** – Work includes ongoing consultation with local municipalities, engineers/consultants, and the development community and reviews of various development proposals for consistency with the *Dane County Water Quality Plan*. The following highlights recent activity:
 - [10 sewer extension reviews completed in June \(5 greenfield development, 0 infill development, 1 redevelopment, 4 reconstruction/other\)](#)
 - [0 wastewater facility plan reviews in May](#)
 - [Fee update approved at June CARPC Meeting. New fees to go into effect Sept 1, 2026.](#)

Regional Climate Resilience Planning

- **Black Earth Creek Green Infrastructure Plan (GI Plan)** – Continuing work with the Steering Committee on implementation of the GI Plan ([link to site](#)). Anticipate staying active through 5-year period referenced in Plan (2022-2027).
- **Tree Canopy Collaborative (TCC)/Dane County Tree Board (DCTB)** - Liz Levy is the Chair of the TCC ([link to website](#)), which meets every other month. The DCTB (chaired by Matt Noone) has established a working group to develop Model Tree Conservation Ordinances.
- **Neighborhood Forest Project** – Partnership with Eco-Latinos, Operation Fresh Start, Sustain Dane, and Urban Tree Alliance to involve residents in planting and maintaining 100-125 trees per year in south Madison. This project is funded through the Inflation Reduction Act (IRA) (3-year project for \$360,000). CARPC's contribution includes time for coordination, database development, and mapping assistance. CARPC will receive \$2,500 a year for our assistance for a period of three years.
- **Midwest Climate Collaborative** – Caitlin Shanahan is on the MCC Steering Committee through 2028. Staff regularly participate in working groups on green infrastructure, funding, and responsible data center development.
- **Stream Crossing Inventory** – Using the Great Lakes Stream Crossing Inventory protocol ([link to dashboard](#)), CARPC and Trout Unlimited staff are conducting a road-stream crossing inventory at town, county, and some state roads in Dane County ([link to project website](#)). This project is funded by the Infrastructure Investment and Jobs Act, WEM Pre-Disaster Flood Resilience Grant, and FEMA Building Resilient Infrastructure and Communities program. Trout Unlimited field crew resumed data collection in early June in subwatersheds (HUC 12) extending partially outside of Dane County. Presentation describing results of inventory in Town of Dunn given on June 16 at Town Board meeting. **The Environmental Resources Technicians are conducting field work in the Towns of Dunn, Rutland, Pleasant Springs, and Dunkirk as well as in the rural portion of the City of Fitchburg. Emails were recently sent to towns and counties outside of Dane County where crews will be conducting data for the subwatersheds that extend outside Dane County.**
- **Old Growth Forests and Oak Savannah Mapping** – CARPC is collaborating with the Wisconsin State Cartographer's Office and the WI DNR, with funding support from the John C. Bock Foundation, to create a statewide old growth forest and prairie remnant mapping tool that serves land stewardship and conservation efforts.
- **Dane County Rural Free Tree Program** – A collaborative pilot project between the Dane County Planning Department, Dane County Land and Water Resources, CARPC and the Dane County Tree Board to offer free heritage oak progeny trees to the owners of all parcels newly rezoned to Rural Single-Family Residential. Participant feedback has been very positive.
- **School Tree Nursery Program** – CARPC is partnering with UW-Stevens Point LEAF (Learning, Experiences, & Adventures in Forestry) educators, with funding support from a CD Besadny Conservation Grant, to build a Dane County School Tree Nursery Program and develop K-12 curriculum that incorporates tree nurseries and environmental education. On 1/15/2026 CARPC was awarded \$5,000 dollars from the Wisconsin Arborists Association to support additional materials and operational funding for school tree nurseries.
 - Media coverage: [Our Wisconsin](#), April/May Publication: *From Little Things Big Things Grow*. This article was discussed on the [Larry Meiller Show on May 5](#) (starts around minute 26).

- New school tree nurseries will be established at St Dennis Catholic School, West Madison High School, and Lodi Elementary School.
- **GIS Workshops for K-12** – CARPC, the State Cartographer's Office, Operation Fresh Start, Goundswell, Sustain Dane and Maydm cohosted in June a field day in Westport's Empire Prairie for a GIS workshop for 27 STEM 16-18 year old youth. CARPC has organized GIS workshops for youth during the summers of 2024 and 2025; this is the first time CARPC will be partnering with Maydm. A grant from the Alliant Energy Community program was awarded to CARPC for \$5,000 to fund the 2026 workshops.

Cooperative Water Resources Monitoring

- **Dane County Water Resources Monitoring Program** - Ongoing with USGS and partners, with CARPC acting as facilitator and funding coordinator. Existing agreements expired at the end of 2025. Staff are continuing to coordinate with USGS and local partners to renew their agreements as there is uncertainty with long-term funding avenues due to partner limitations. A one-year agreement for 2026 has been reached, with agreements between CARPC and local partners, and between CARPC and USGS forthcoming. Further discussions regarding future years ongoing, including exploration of alternative analysis methods to reduce costs of program. [The signed Joint Funding Agreement for Calendar Year 2026 was sent to USGS in June.](#)
- **Black Earth Creek Watershed Monitoring Program** – Ongoing with USGS and partners, with CARPC acting as facilitator and funding coordinator (contract runs 2024-2028). Awarded DNR Surface Water Grant for nearly \$18,000 for 2026; DNR covering lab costs up to \$11,055. Anticipate being able to cover costs in 2026 by using previous years surplus; however, a large funding deficit is anticipated in 2027 and 2028 (~\$50k). CARPC is coordinating with USGS to provide a revised scope which would still meet needs of stakeholders but at a lower cost (likely to include reduction in monitoring points).
- **Regional Strategic Monitoring Framework** – Development of a strategic framework to guide stream monitoring activities across Dane County; project in close collaboration with Dane County LWR staff, and currently on pause awaiting further direction from County staff.
- **Starkweather Creek Community-Based Water Chloride Monitoring Initiative** – Collaborative project to continuously monitor chloride point sources throughout the Starkweather watershed at 8 different locations ([link to website](#)). A 15-member Starkweather Technical Committee meets on a bi-monthly schedule. Four conductivity meters have been adopted by partner organizations. One DNR Surface Water Grant, for \$10,000, was awarded for FY26. An additional \$25,000 was awarded in 2026 from the DNR (IJA funds) to support equipment purchases, staff funding and continued monitoring efforts. Orders for new monitoring equipment are underway. The Starkweather Creek Technical Committee's proposal for the Starkweather Creek watershed as a Nelson Institute's Water Resources Management (WRM) Practicum topic for 2026-2028 was accepted. Planning is underway to utilize 120 budgeted hours to hire two students to assist in monitoring efforts. CARPC Staff is meeting with Dane County Regional Airport to establish a monitoring site within their property.

PARTNERSHIP UPDATES

- **MPO** – The MPO is updating their Regional Transportation Plan, to be completed by May 2027. CARPC will be assisting with aspects of that process, including demographic projections and public meetings, starting with the public kickoff meetings for this on June 15 and 17.

- **Dane County Office of Energy and Climate Change** – CARPC and OECC met with an Energy and Environment Policy Advisor from the British Consulate General on 5/14 to discuss regional climate and energy priorities and get feedback on work the Consulate is doing in the US related to heat networks, building transparency, and grid reliability. Connection made through the Midwest Climate Summit.
- **Dane County Planning & Development** – quarterly meeting of CARPC and DCPD staff held on May 7. DPD and CARPC staff are assisting Emergency Management with updating the Dane County Natural Hazards Mitigation Plan (fall 2025 – EOY 2026). County has begun the 2025 Land Use Inventory and will assign CARPC townships to update.
- **Dane County Human Services, Housing Access & Affordability Division** – Jason assisted the County’s Farmworker Housing Study by helping to facilitate discussions about zoning and development regulation strategies in February and March 2026. [The County’s consultant completed their study and recommendations at the end of June.](#)
- **Dane County Advisory Committee on Data Centers** – Caitlin and Commissioner Richson are serving on an ad hoc committee created by the Dane County Board for the purpose of impartial fact-finding, researching, analyzing, and providing recommendations on the impacts of data center development in Dane County..
- **Madison Region Economic Partnership (MadREP)** – MadREP transferred most of its economic development functions to the Greater Madison Chamber of Commerce, as described in [this December 12, 2025 joint announcement](#). MadREP asset distribution continues, including efforts to transfer a USDA-funded rural economic development fund to CARPC. [As of early July we are still waiting on MadREP and USDA to ready the necessary documents and information to enable the fund transfer to CARPC. CARPC action is currently anticipated in September.](#)
- **Greater Madison Chamber of Commerce (GMCC)** – [CARPC staff will be participating in discussions with GMCC about regional economic development activities, and have attended the reboot of the “ED Pros” quarterly gatherings for economic development professionals from across the region.](#) We anticipate participation in discussions with GMCC in the coming months about coordination of regional economic development activities. Jason has bi-monthly coordination meetings with GMCC staff leadership.
- **MMSD** – Jason meets with Executive Director Eric Dundee regularly to discuss shared CARPC/MMSD interests and initiatives. We are planning a joint event in fall 2026 co-sponsored by CARPC, MMSD and Dane County Land and Water Resources Dept. focused on regional topics related to wastewater collection and treatment.
- **Clean Lakes Alliance** – Continuing to pursue collaboration opportunities in support of the *Renew the Blue* plan ([link to site](#)), with a focus on data and green infrastructure. Jason is co-chairing a new Renew the Blue Council in 2025 and 2026 to prioritize and drive the implementation of actions related to phosphorous reduction, and CARPC is collaborating with Dane County Land and Water Resources and other participants to help develop land use data and indicators related to water quality. The Council was formally kicked off at an event on February 4; the second meeting was March 11, the next working meeting is August 12. Jason presented at the annual State of the Lakes event on May 13 regarding population and land development trends.
- **Madison Area Builders Association** – We met in January with a focus group of developers, attorneys and engineers assembled by MABA to discuss the proposed updates to the sewer service area (SSA)

amendment policies and other aspects of the *Dane County Water Quality Plan* and its effect on development. We met again in February and early June to explain the proposed updates to the Environmental Corridors Policies and Criteria. We anticipate continued collaboration with MABA members on production of guidance materials to assist with interpretation of SSA and EC policies.

- **Groundswell Conservancy** – CARPC donated 75 tree protection tubes to Groundswell (from a supply donated to us by Regius Rubber of Waterloo) to help protect plantings on several Groundswell restoration projects. We plan to collaborate with Groundswell this year on the identification and prioritization of lands for conservation easement protection. [Groundswell staff partnered with CARPC to assist with the field data collection for Maydm interns at the Westport Empire Prairie.](#)
- **The Nature Conservancy** – CARPC met with TNC Conservation Science Director Peter Levi. TNC will assist CARPC with outreach of the old growth mapping project and has capacity to assist CARPC with a model forest preservation ordinance development that could be shared with Dane County communities.
- **Driftless Area Land Conservancy** – DALC staff participated in a “partners” focus group in February 2026 regarding our update of the Environmental Corridors Policies and Criteria.
- **Maydm** – [Maydm](#) provides girls and youth of color in grades 6 -12 with the skills, experiences, and connections to pursue careers in and change the face of STEM (Science, Technology, Engineering, Math). CARPC has signed a memorandum of understanding with Maydm to host a summer 2026 intern, with intern pay provided by Maydm. Melissa Michaud will be coordinating the intern. Zaida Hendrickson started her time at CARPC on Monday, June 22.
- **Badgerland Biodiversity Corridor Initiative (BBCI)** – staff are exploring ways and opportunities to collaborate on shared goals and in pursuit of regional co-benefits related to water quality, environmental resource protection, and climate resilience. Staff met with BBCI reps on 6/29/26, requested more specifics and information on their work within Dane County.

OPEN RECORDS REQUESTS

- In June, we received open records requests from the Village of Cross Plains for written correspondence to local governing bodies regarding CARPC’s concerns for specific developments or ordinance changes, communications sent to CARPC from the Black Earth Creek Watershed Association referencing the Marchstone development in Cross Plains and the Cross Plains Hillside Overlay Ordinance, and communications related to the proposed Sundance development in the Town of Berry. We compiled the requested records and shared them with the requester at no charge.