AGENDA
of the
Executive Committee
of the Capital Area Regional Planning Commission

Monday, July 6, 2026 **Zoom Webinar** **5:15 pm**

Participant Information

How to Attend: This meeting will take place via Zoom Webinar. You may participate in the meeting from your computer, tablet, or smartphone at this URL:
https://us02web.zoom.us/j/83989722178?pwd=RjJQc6tY4f6aW279SN3rt3TkXi21af.1
Phone: 1-312-626-6799
Meeting ID: 839 8972 2178
Passcode: 282772

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 at the discretion of the Chair. The Committee may alter the order of the agenda items at the meeting.

Written Communications: Written communications intended to be provided to the Committee as part of the packet should be sent to info@capitalarearpc.org and will be provided to Commissioners at or before the meeting if received at least 24 hours before the meeting.

Quorum may be Present: CARPC Commissioners who are not members of the Executive Committee may attend Executive Committee meetings, which may constitute a quorum of the Commission.

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

VISION: A region where communities create an 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. **Minutes of the June 8, 2026 Executive Committee Meeting *(actionable item)***
4. **Acknowledgement of Receipt – May 2026 Financial Management Report *(actionable item)***
5. **2027 Cost Allocation Plan *(actionable item)***
6. Future Agenda Items (next meeting is **Monday, August 10, 2026, via Zoom, at 5:15 pm)**
   a. Recommendations on Resolutions for MadREP/USDA funds (September)
7. 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.

CARPC staff 608 474 6017 / TDD 608 474 6017

DRAFT MINUTES
of the
Executive Committee
of the
Capital Area Regional Planning Commission

June 08, 2026 | **Zoom Webinar** | **5:15 pm**

Commissioners Present: Heidi Murphy, Peter McKeever, Cynthia Richson, David Pfeiffer, Maureen Crombie, and Bill Tishler

Commissioners Absent:

Staff Present: Jason Valerius, Matt Kozlowski

Others Present: Brett Hofmeister, Adam Petersen, Stephanie Waggett, Kristy James

1. Establish Quorum

   The meeting was called to order by Chair Pfeiffer at 5:16 pm. Quorum was established.

2. Public Comment on Matters not on the agenda

   None

3. **Minutes of May 11, 2026 Executive Committee Meeting *(actionable item) (5:16 pm)***

   Motion: Vice Chair Murphy moved to approve minutes of the May 11, 2026 meeting. Commissioner Crombie seconded.

   The motion carried unanimously.

4. **Acknowledgement of Receipt – April 2026 Financial Management Report *(actionable item) (5:17 pm)***

   Motion: Commissioner McKeever moved to acknowledge receipt of the April 2026 Financial Management Report. Vice Chair Murphy seconded.

   Discussion: Commissioner McKeever noted that there are several old invoices sitting in accounts receivable that are now more than 90 days old. Matt Kozlowski noted that we've been working on contacting the associated entities with these invoices and have made some progress in getting these items corrected.

   The motion carried unanimously.

5. 2025 Draft Audit Presentation by Johnson Block *(5:21 pm)*

   Brett Hofmeister presented the audit materials and communications for the Commission.

   Jason Valerius asked Johnson Block to provide more details about the SIGNIFICANT DEFICIENCY. Brett Hofmeister provided additional details about their recommendation to recognize reimbursement-based grants based on the amounts earned. Kristy James added that Berndt CPAs is also working with CARPC to identify these items throughout the year to adjust for this item.

6. **Approval of Agreement with City of Fitchburg and Village of Oregon for Intergovernmental Agreement Assistance Services, up to $25,000 for 2026-2028 *(actionable item) (5:44 pm)***

   Jason Valerius presented an overview and purpose of the contract.

Motion: Commissioner McKeever moved to recommend approval of the agreement. Vice Chair Murphy seconded.

The motion carried unanimously.

7. **Approval of Agreement with Town of Springfield for Planning and Transfer of Development Rights (TDR) Administration Services, up to $12,000/year *(actionable item) (5:45 pm)***

Jason Valerius provided an overview of the agreement.

Motion: Vice Chair Murphy moved to recommend approval of the agreement. Commissioner Crombie seconded.

Discussion: Commissioner McKeever noted that the Town of Dunn is a good resource for TDR administration and might be willing to share information.

The motion carried unanimously.

8. **Approval of Agreements with City of Stoughton for Growth Area and Boundary Planning Assistance Services, up to $14,100 for 2026 *(actionable item) (5:48 pm)***

Jason Valerius provided an overview of the agreement.

Motion: Vice Chair Murphy moved to recommend approval of the agreement. Commissioner Crombie seconded.

Discussion: Commissioner McKeever noted that boundary agreements can become contentious and added that it is important for good communication between cities and towns to avoid issues in these types of arrangements.

The motion carried unanimously.

9. **Approval of Agreement with the City of Sun Prairie for Mapping and Data Services, up to $6,750 in 2026 *(actionable item) (5:50 pm)***

Jason Valerius provided an overview of the agreement.

Motion: Commissioner Crombie moved to recommend approval of the agreement. Commissioner McKeever seconded.

Discussion: Commissioner Crombie noted that the City of Sun Prairie's housing committee voted unanimously in support of CARPC taking on this project.

The motion carried unanimously.

10. **CARPC Resolution 2026-13, Approving the 2027 Preliminary Budget and Dane County Charge – Recommendation to Commission *(actionable item) (5:53 pm)***

Jason Valerius presented an overview of the draft budget and Dane County charge.

Motion: Commissioner Richson moved to recommend approval of the resolution. Vice Chair Murphy seconded.

Discussion: Commissioner McKeever asked for more information about what directions the Budget and Personnel Panel ("BPP") has given around our budget for the coming year. Jason Valerius answered that the BPP expressed concern about the gap between revenues and expenses in our budget and reserves should be limited in use to one-time or periodic deficits; not structural deficits.

The motion carried unanimously.

11. Future Agenda Items (next meeting is **Monday, July 6, 2026**, via Zoom at 5:15 pm)
    a. 2027 Cost Allocation Plan (July)

12. Adjournment

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

The motion carried unanimously. Meeting was adjourned at 6:06 pm.

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 ASM.
Attachments: 1. May 2026 Financial Management Report
Staff Contact: Matt Kozlowski Administrative Services Manager MatthewKoz@CapitalAreaRPC.org (608) 474-6017
Next Steps: Ongoing discussions about improvements to the CARPC financial systems, policies, and procedures.

Management Report

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

Prepared by
Berndt CPA

Prepared on
June 29, 2026

Table of Contents

Notes to the Monthly Financial Statements 1
Statement of Financial Position – Comparable to Prior Period **2**
Statement of Activity: Budget vs Actuals Months Ended 4
Accounts Receivable Aging Summary **7**

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 form 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**

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%**

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**

CARPC EXECUTIVE COMMITTEE AGENDA COVER SHEET

July 06, 2026
Item 05

Re: 2027 Cost Allocation Plan *(actionable item)*

Requested Action:

Motion to Adopt the 2027 Cost Allocation Plan

Background:

CARPC's Cost Allocation Plan provides a summary of the methods and procedures that CARPC uses to allocate costs to various programs, grants, contracts, and other 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. 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, are allocated to benefitting programs.

CARPC's Cost Allocation Plan also establishes CARPC's indirect and overhead cost rates for the purposes of setting cost and bill rates for staff time under many of our fees and agreements.

Costs for 2027 have been set using the most recent annual data available from 2025's audited financials, and the Cost Allocation Plan and supporting calculations have been reviewed by our accounting firm.

Staff Comments:

For 2027, the new indirect and overhead rates are as follows:

	2027	2026
Administrative Overhead	23.05%	30.96%
Indirect Overhead	39.17%	39.63%
Fringe Benefits	67.00%	65.13%
Total Fringe & Indirect Rate	129.22%	135.72%

Attachments:

1. 2027 Cost Allocation Plan

Staff Contact:

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

Next Steps:

Submit the CARPC 2027 Cost Allocation Plan to WisDOT as part of the Rural Transportation Work Program. Begin using the new indirect cost rate effective 01/01/2027 to bill for future staff time spent on billable projects.

CAPITAL AREA RPC
100 State St, Ste 400, Madison, WI 53703-2573

ph: 608.474.6017
info@capitalarearpc.org

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.

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

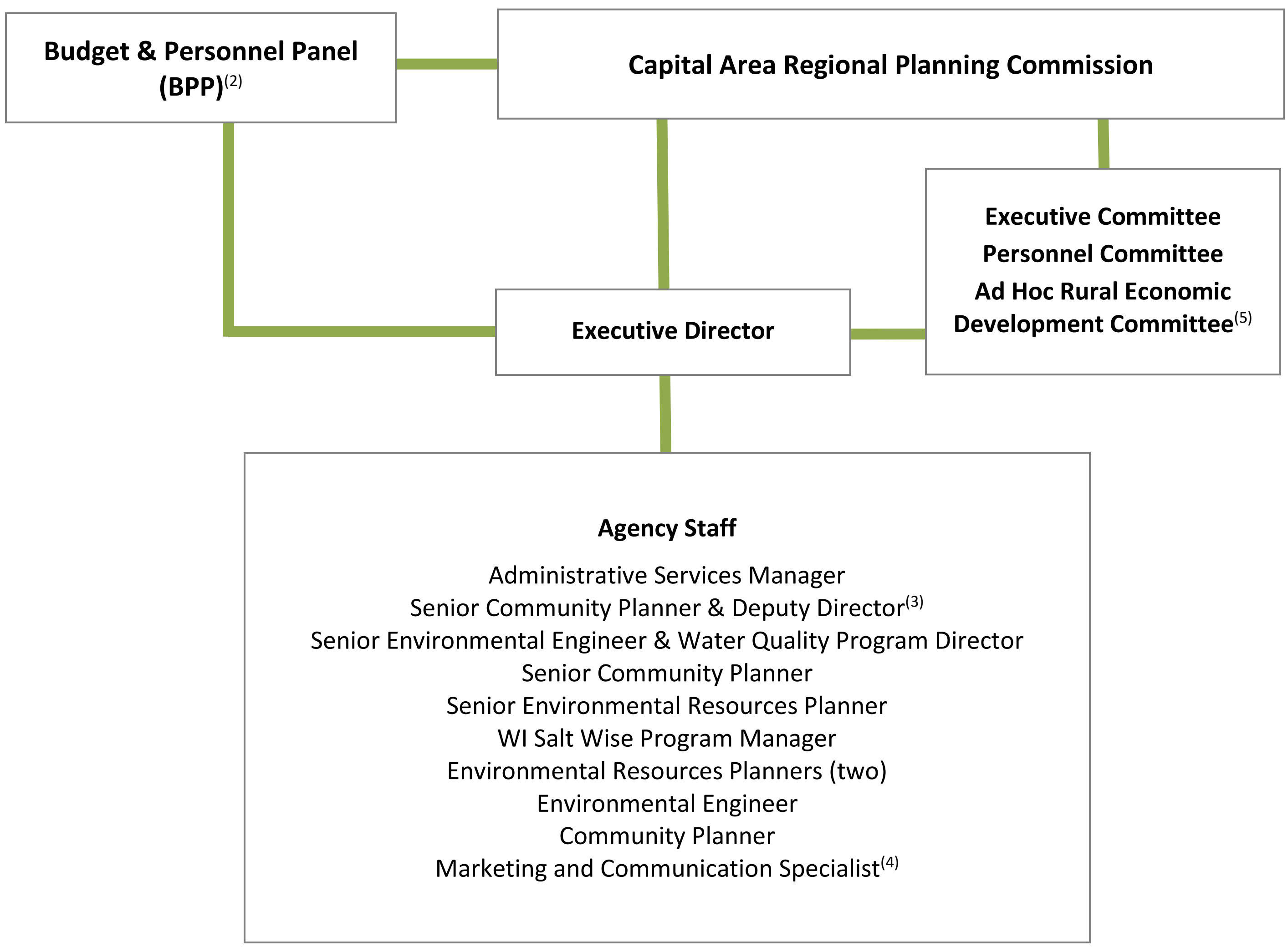
Executive Director charges time spent on support to the Commission, financial review, personnel management, and annual budget and work planning.

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

(Effective April 9, 2026) (1)



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: Jason Valerius

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	

7

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	$ 279,423

Total Indirect Expenses	$ 279,423	
Total Project Salaries	$ 713,311	**39.17%**

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
Total Administrative Salaries		$ 164,421
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%**