

APPENDIX B

COST ALLOCATION



OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2024 - June 30, 2025

		ESTIMATED FY 2025	ACTUAL FY 2025	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2027
EMPLOYEE WAGES					
Indirect Labor					
Acct. #	Acct. Name				
25020201200-510501 / 27020201200-510501	Salaries - Indirect Administration	\$366,363.38	\$376,560.91	(\$10,197.53)	\$404,494.76
25020201200-510502 / 27020201200-510502	Salaries - Indirect Accounting/Finance	\$295,950.07	\$307,068.78	(\$11,118.71)	\$357,507.35
25020201200-510504 / 27020201200-510504	Salaries - Indirect Communications	\$164,033.44	\$179,722.46	(\$15,689.02)	\$159,704.63
25020201200-510506 / 27020201200-510506	Salaries - Indirect Administrative Support	\$11,873.02	\$8,588.34	\$3,284.68	\$10,265.50
Subtotal - Indirect Labor		\$838,219.91	\$871,940.49	(\$33,720.58)	\$931,972.24
Direct Labor					
Acct. #	Acct. Name				
25010100100-5105.00 / 27010100100-510500	Salaries - General and Administrative	\$18,598.81	\$11,735.73	\$6,863.08	\$26,512.31
25010100200-510500 / 27010100200-510500	Salaries - General and Administrative - Annual Meeting	\$6,424.68	\$6,186.24	\$238.44	\$8,036.41
25010100500-510500 / 27010100500-510500	Salaries - General and Administrative - Much in Common	\$0.00	\$125.29	(\$125.29)	\$2,160.90
25010605600-510500 / 27010605600-510500	Salaries - RAVEN 911	\$10,796.95	\$1,939.13	\$8,857.82	\$10,628.96
25010610200-510500 / 27010610200-510500	Salaries - Freight Conference	\$0.00	\$0.00	\$0.00	\$0.00
25280667100-510500 / 27280667100-510500	Salaries - RideShare	\$5,850.90	\$2,369.83	\$3,481.07	\$7,212.40
24080601100-510500 / 26080601100-510500	Salaries - Short Range Planning co	\$6,778.25	\$7,654.13	(\$875.88)	\$11,967.82
24080602100-510500 / 26080602100-510500	Salaries - Trans Imprvmnt Program co	\$7,104.28	\$18,823.57	(\$11,719.29)	\$827.65
24080605100-510500 / 26080605100-510500	Salaries - Continuing Planning Surveillance co	\$130,883.07	\$173,123.78	(\$42,240.71)	\$251,873.00
24080610100-510500 / 26080610100-510500	Salaries - Transportation Plan co	\$113,654.95	\$94,888.57	\$18,766.38	\$249,968.72
24080625200-510500 / 26080625200-510500	Salaries - Services co	\$13,731.01	\$19,640.57	(\$5,909.56)	\$111,158.47
24080684300-510500 / 26080684300-510500	Salaries - OH Exclusive - Transportation Planning	\$0.00	\$18,264.46	(\$18,264.46)	\$0.00
24080695100-510500 / 26080695100-510500	Salaries - UPWP Administration co	\$6,457.95	\$3,021.38	\$3,436.57	\$6,040.96
24080697100-510500 / 26080697100-510500	Salaries - Trans Program Reporting co	\$3,016.84	\$0.00	\$3,016.84	\$1,062.87
24080720100-510500 / 26080720100-510500	Salaries - Mobile Source Emissions co	\$363.56	\$1,598.03	(\$1,234.47)	\$6,024.97
25080601100-510500 / 27080601100-510500	Salaries - Short Range Planning	\$19,111.31	\$22,150.25	(\$3,038.94)	\$13,893.17
25080602100-510500 / 27080602100-510500	Salaries - Trans Improvement Program	\$77,978.34	\$75,124.89	\$2,853.45	\$103,151.35
25080605100-510500 / 27080605100-510500	Salaries - Continuing Planning - Surveillance	\$640,049.05	\$581,773.51	\$58,275.54	\$585,293.83
25080610100-510500 / 27080610100-510500	Salaries - Transportation Plan	\$264,718.93	\$273,781.81	(\$9,062.88)	\$121,091.28
25080610200-510500 / 27080610200-510500	Salaries - Long Range Plng - Freight Conference	\$0.00	\$0.00	\$0.00	\$0.00
25080610200-510500 / 27080610200-510500	Salaries - Services	\$120,170.91	\$62,831.60	\$57,339.31	\$2,959.40
25080665100-510500 / 27080665100-510500	Salaries - Regional Freight Plan	\$0.00	\$0.00	\$0.00	\$124,339.98
25080684300-510500 / 27080684300-510500	Salaries - OH Exclusive - Transportation Planning	\$0.00	\$7,742.78	(\$7,742.78)	\$0.00
25080684600-510500	Salaries - OH Exclusive - Bike/Ped Count	\$0.00	\$1,214.10	(\$1,214.10)	\$0.00
26080686100-510500	Salaries - KYTC Discretionary - Kenton Co Trans. Plan Update	\$0.00	\$0.00	\$0.00	\$136.54
25080686200-510500	Salaries - KYTC Discretionary - Boone Co Trans. Plan Update	\$23,486.37	\$8,669.61	\$14,816.76	\$0.00
25080686300-510500 / 27080686300-510500	Salaries - KYTC Excl - Trans Planning Activities	\$26,240.37	\$10,194.08	\$16,046.29	\$9,496.84
25080695100-510500 / 27080695100-510500	Salaries - UPWP Administration	\$8,573.82	\$7,436.47	\$1,137.35	\$8,154.71
25080697100-510500 / 27080697100-510500	Salaries - Trans Program Reporting	\$6,030.35	\$8,264.75	(\$2,234.40)	\$8,931.15
25080720100-510500 / 27080720100-510500	Salaries - Mobile Source Emissions	\$4,417.36	\$3,868.07	\$549.29	\$336.54
25150610400-510500 / 27150610400-510500	Salaries - Land Use Planning	\$219,752.51	\$253,964.03	(\$34,211.52)	\$276,457.99
25-15-610.5-5105.00 / 27150610500-510500	Salaries - Fiscal Impact Analysis Model Implementation	\$9,541.12	\$1,807.44	\$7,733.68	\$5,589.54

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2024 - June 30, 2025

		ESTIMATED FY 2025	ACTUAL FY 2025	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2027
26152685500-510500	Salaries - INDOT SPR Carryover	\$26,572.91	\$25,610.99	\$961.92	\$11,083.39
25152685500-510500 / 27152685500-510500	Salaries - INDOT SPR	\$0.00	\$0.00	\$0.00	\$25,778.18
25260665400-510500 / 27260665400-510500	Salaries - Regional Clean Air Program	\$10,406.38	\$3,077.47	\$7,328.91	\$7,212.40
22230674300-510500	Salaries - FTA (5310) Transit	\$19,559.04	\$31,541.58	(\$11,982.54)	\$0.00
24230674300-510500	Salaries - FTA (5310) Transit	\$88,906.35	\$42,192.37	\$46,713.98	\$45,565.29
25230674300-510500	Salaries - FTA (5310) Transit	\$0.00	\$0.00	\$0.00	\$28,111.77
25400800100-510500 / 27400800100-510500	Salaries - Regional Planning	\$20,394.03	\$11,376.50	\$9,017.53	\$24,712.36
25300710100-510500 / 27300710100-510500	Salaries - Local Water	\$24,864.17	\$19,476.39	\$5,387.78	\$22,568.02
24350711200-510500	Salaries - US EPA CPRG Carryover	\$35,563.62	\$45,924.88	(\$10,361.26)	\$19,715.41
25360710700-510500 / 27360710700-510500	Salaries - OH General Assembly WQ - Supplemental	\$2,723.08	\$0.00	\$2,723.08	\$0.00
25360710900-510500 / 27360710900-510500	Salaries - OH General Assembly WQ - Core	\$24,427.01	\$26,561.61	(\$2,134.60)	\$26,577.41
25380710500-510500 / 27380710500-510500	Salaries - OEPA 604b Water - Supplemental	\$14,266.66	\$0.00	\$14,266.66	\$0.00
25380710600-510500 / 27380710600-510500	Salaries - OEPA 604b Water - Core	\$21,662.08	\$35,161.53	(\$13,499.45)	\$49,119.17
26320710200-510500	Salaries - Ohio WDA Carryover	\$27,186.88	\$0.00	\$27,186.88	\$8,848.39
Subtotal - Direct Labor		\$2,060,263.90	\$1,919,117.42	\$141,146.48	\$2,222,599.55
TOTAL EMPLOYEE WAGES		<u>\$2,898,483.81</u>	<u>\$2,791,057.91</u>	<u>\$107,425.90</u>	<u>\$3,154,571.79</u>

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2024 - June 30, 2025

		ESTIMATED FY 2025	ACTUAL FY 2025	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2027
FRINGE BENEFITS COST CENTER					
Paid Leave					
Acct. #	Acct. Name				
25030201100-510800 / 27030201100-510800	Performance Contingency	\$0.00	\$7,750.00	(\$7,750.00)	\$0.00
25030201100-511000 / 27030201100-511000	Vacation Expense	\$194,321.01	\$249,774.50	(\$55,453.49)	\$272,067.06
25030201100-511500 / 27030201100-511500	Sick Leave	\$58,406.69	\$62,757.53	(\$4,350.84)	\$108,030.73
25030201100-512000 / 27030201100-512000	Holiday Leave (8 fixed)	\$98,937.52	\$97,435.56	\$1,501.96	\$107,551.54
25030201100-512002 / 27030201100-512002	Presidents' Day - Sub Holiday	\$12,367.20	\$12,795.42	(\$428.22)	\$13,443.94
25030201100-512003 / 27030201100-512003	Columbus Day - Sub Holiday	\$12,367.20	\$13,042.75	(\$675.55)	\$13,443.94
25030201100-512005 / 27030201100-512005	Juneteenth - Sub Holiday	\$12,367.20	\$12,258.68	\$108.52	\$13,443.94
25030201100-523000 / 27030201100-523000	Administrative Leave	\$11,451.59	\$21,444.91	(\$9,993.32)	\$15,309.60
Subtotal - Paid Leave		\$400,218.41	\$477,259.35	(\$77,040.94)	\$543,290.75
Other Fringe Benefits					
Acct. #	Acct. Name				
25030201100-520502 / 27030201100-520502	FICA - Employer	\$238,554.00	\$230,931.02	\$7,622.98	\$267,408.28
25030201100-520503 / 27030201100-520503	Washington Payroll Taxes	\$121.00	\$223.13	(\$102.13)	261.20
25030201100-521100 / 27030201100-521100	Retirement Plan (403b)	\$124,676.00	\$105,892.26	\$18,783.74	\$140,470.75
25030201100-521000 / 27030201100-521000	Retirement Plan (401a)	\$342,946.00	\$330,764.46	\$12,181.54	\$384,373.48
25030201100-521200 / 27030201100-521200	Employer 457 Plan Contribution	\$22,624.00	\$23,313.30	(\$689.30)	\$24,406.13
25030201100-520505 / 27030201100-520505	Workers' Compensation	\$3,051.00	\$1,873.47	\$1,177.53	1,929.83
25030201100-522000 / 27030201100-522000	Unemployment Insurance	\$5,144.00	\$938.53	\$4,205.47	5,047.88
25030201100-522300 / 27030201100-522300	HRA Expenses - ER	\$3,800.00	\$6,479.75	(\$2,679.75)	\$3,800.00
25030201100-522400 / 27030201100-522400	HSA Contribution - ER	\$83,600.00	\$82,174.99	\$1,425.01	\$85,500.00
25030201100-522501 / 27030201100-522501	Health Insurance Premium	\$395,444.28	\$353,669.74	\$41,774.54	\$469,571.25
25030201100-522502 / 27030201100-522502	Dental Insurance Premium	\$21,346.62	\$20,613.84	\$732.78	\$22,825.76
25030201100-522503 / 27030201100-522503	Life Insurance Premium	\$15,699.78	\$15,222.25	\$477.53	\$17,421.30
25030201100-522504 / 27030201100-522504	LTD Insurance Premium	\$15,687.90	\$15,052.29	\$635.61	\$16,493.83
25030201100-522505 / 27030201100-522505	ADD Insurance Premium	\$1,221.84	\$1,173.72	\$48.12	\$1,287.52
25030201100-522506 / 27030201100-522506	Vision Insurance Premium	\$3,370.98	\$3,172.04	\$198.94	\$3,234.59
25030201100-522600 / 27030201100-522600	Employee Incentive	\$3,459.00	\$4,025.60	(\$566.60)	5,492.01
25030201100-524030 / 27030201100-524030	Sick Leave Variance & Adjust	\$22,427.46	\$36,871.98	(\$14,444.52)	\$1,186.59
25030201100-524032 / 27030201100-524032	Holiday Variance & Adjustment	(\$4,193.88)	(\$841.79)	(\$3,352.09)	\$1,110.42
25030201100-524036 / 27030201100-524036	Vacation Variance & Adjustment	\$106,475.71	\$38,036.66	\$68,439.05	\$64,011.12
Prior Year Rate Adjustment		\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Other Fringe		\$1,405,455.69	\$1,269,587.24	\$135,868.45	\$1,515,831.93
TOTAL FRINGE BENEFITS		\$1,805,674.10	\$1,746,846.59	\$58,827.51	\$2,059,122.68

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2024 - June 30, 2025

		ESTIMATED FY 2025	ACTUAL FY 2025	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2027
INDIRECT COST CENTER - NON-LABOR					
Acct. #	Acct. Name				
25020201200-510700 / 27020201200-510700	Auto Allowance	\$8,700.00	\$8,700.00	\$0.00	\$8,700.00
25020201200-551002 / 27020201200-551002	Meals & Incidentals - OR	\$582.30	\$0.00	\$582.30	\$498.00
25020201200-551502 / 27020201200-551502	Lodging - OR	\$1,256.38	\$0.00	\$1,256.38	\$927.81
25020201200-552002 / 27020201200-552002	Transportation - OR	\$865.40	\$0.00	\$865.40	\$1,120.30
25020201200-552303 / 27020201200-552303	Transp OR OKI Vehicle Mileage	\$0.00	\$0.00	\$0.00	\$0.00
25020201200-552006 / 27020201200-552006	Transportation - IR	\$93.17	\$29.00	\$64.17	\$72.75
25020201200-552304 / 27020201200-552304	Transp IR OKI Vehicle Mileage	\$21.00	\$0.00	\$21.00	\$11.00
25020201200-552502 / 27020201200-552502	Misc. Travel Expenses - OR	\$0.00	\$0.00	\$0.00	\$160.00
25020201200-555002 / 27020201200-555002	PD - Meals & Incidentals - OR	\$1,192.75	\$266.20	\$926.55	2,484.00
25020201200-556502 / 27020201200-556502	PD - Misc. Travel Expenses - OR	\$120.00	\$0.00	\$120.00	480.00
25020201200-555502 / 27020201200-555502	PD - Lodging - OR	\$3,646.94	\$1,646.16	\$2,000.78	6,227.33
25020201200-556002 / 27020201200-556002	PD - Transportation - OR	\$1,660.00	\$1,116.21	\$543.79	3,109.60
25020201200-556303 / 27020201200-556303	ProfDev OR OKI Vehicle Mileage	\$0.00	\$0.00	\$0.00	146.45
25020201200-556006 / 27020201200-556006	PD - Transportation - IR	\$0.00	\$0.00	\$0.00	-
25020201200-556304 / 27020201200-556304	ProfDev IR OKI Vehicle Mileage	\$0.00	\$0.00	\$0.00	-
25020201200-557000 / 27020201200-557000	Professional Development Registrations	\$9,168.64	\$20,235.35	(\$11,066.71)	19,349.96
25020201200-558000 / 27020201200-558000	Professional Development Memberships	\$70.00	\$160.00	(\$90.00)	160.00
25020201200-558500 / 27020201200-558500	Agency Memberships	\$3,797.00	\$4,485.55	(\$688.55)	5,017.72
25020201200-559000 / 27020201200-559000	Professional Publications	\$1,715.00	\$638.34	\$1,076.66	1,560.00
25020201200-611000 / 27020201200-611000	Technical Consultants	\$9,500.00	\$8,325.00	\$1,175.00	\$9,500.00
25020201200-612500 / 27020201200-612500	Professional Services - Other	\$229,026.00	\$216,166.54	\$12,859.46	\$256,158.75
25020201200-621000 / 27020201200-621000	Outside Printing & Graphics	\$1,000.00	\$1,203.50	(\$203.50)	\$1,325.00
25020201200-631000 / 27020201200-631000	Temporary Services	\$0.00	\$0.00	\$0.00	\$960.00
25020201200-635000 / 27020201200-635000	Payroll/Data Processing Services	\$7,581.00	\$8,404.87	(\$823.87)	\$8,754.00
25020201200-711000 / 27020201200-711000	Materials and Supplies	\$5,146.00	\$2,998.42	\$2,147.58	\$4,666.06
25020201200-711001 / 27020201200-711001	Supplies - Office Equipment	\$5,484.00	\$3,103.19	\$2,380.81	\$3,194.00
25020201200-711002 / 27020201200-711002	Supplies - Furniture & Fixture	\$425.00	\$0.00	\$425.00	\$0.00
25020201200-711003 / 27020201200-711003	Supplies - Computers & Software	\$31,077.00	\$18,324.80	\$12,752.20	\$38,535.00
25020201200-711004 / 27020201200-711004	Supplies - IT Equipment	\$43,883.00	\$13,921.43	\$29,961.57	\$57,497.29
25020201200-715100 / 27020201200-715100	Occupancy & Storage	\$353,251.00	\$365,328.93	(\$12,077.93)	\$380,439.00
25020201200-715300 / 27020201200-715300	Telephone - Line chgs and LD	\$8,633.00	\$6,102.05	\$2,530.95	\$6,587.00
25020201200-715700 / 27020201200-715700	Internet Expenses	\$12,360.00	\$12,369.80	(\$9.80)	\$12,384.00
25020201200-715900 / 27020201200-715900	Website Management	\$195.00	\$0.00	\$195.00	\$0.00
25020201200-721000 / 27020201200-721000	Postage and Shipping	\$1,071.00	\$871.38	\$199.62	\$1,350.72
25020201200-725000 / 27020201200-725000	Equip Repairs, Maint & Lease	\$14,821.00	\$11,065.39	\$3,755.61	\$8,757.12
25020201200-731100 / 27020201200-731100	Legal	\$115,000.00	\$64,219.72	\$50,780.28	\$110,000.00
25020201200-731200 / 27020201200-731200	Auditing Fees	\$20,750.00	\$20,753.70	(\$3.70)	\$21,303.10
25020201200-735000 / 27020201200-735000	Insurance	\$36,684.53	\$36,399.52	\$285.01	\$38,544.12
25020201200-741000 / 27020201200-741000	Meetings and Hearings	\$144.00	\$113.21	\$30.79	\$362.00

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2024 - June 30, 2025

		ESTIMATED FY 2025	ACTUAL FY 2025	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2027
25020201200-745000 /					
27020201200-745000	Depreciation	\$25,559.67	\$27,471.16	(\$1,911.49)	\$21,087.60
25020201200-751000 /					
27020201200-751000	Legal Notices	\$1,340.00	\$296.00	\$1,044.00	\$883.15
25020201200-752000 /					
27020201200-752000	Retirement Plan Expenses	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
25020201200-752500 /					
27020201200-752500	Employee Benefit Plan Fees	\$500.00	\$0.00	\$500.00	\$500.00
25020201200-765100 /					
27020201200-765100	In-house Reproduction	\$1,395.00	\$1,140.30	\$254.70	\$1,097.50
25020201200-765400 /					
27020201200-765400	Other Unclassified	\$3,512.00	\$3,410.33	\$101.67	\$3,353.00
25020201200-765500 /					
27020201200-765500	Indirect Expense Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00
Prior Year Rate Adjustment		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL INDIRECT COSTS - NON-LABOR		<u>\$962,726.78</u>	<u>\$859,266.05</u>	<u>\$103,460.73</u>	<u>\$1,038,763.32</u>

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2024 - June 30, 2025

		ESTIMATED FY 2025	ACTUAL FY 2025	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2027
FRINGE BENEFIT COST RATE CALCULATION					
TOTAL FRINGE BENEFITS	A	\$1,805,674	\$1,746,847		\$2,059,123
TOTAL EMPLOYEE WAGES	B	\$2,898,484	\$2,791,058		\$3,154,572
FRINGE BENEFIT COST RATE		62.30%	62.59%	A ÷ B	65.2742%
FRINGE BENEFIT COST RECOVERY COMPARISON FY 2025					
Should have recovered in fiscal year	+		\$1,201,123	Actual DL * Actual Fringe Rate	
Amount actually recovered in fiscal year	-		\$1,195,556	Actual DL * Estimated Fringe Rate	
Prior Year Net (Over) / Under Recovery	+		\$0		
Prior Year (Over) / Under Recovery Posted to Cost Center	-		\$0		
(Over) / Under Recovery of Fringe Benefits	=		\$5,567		
FRINGE BENEFITS COST DISTRIBUTION					
INDIRECT LABOR FRINGE BENEFITS		\$522,187	\$545,724		\$608,338
DIRECT LABOR FRINGE BENEFITS		\$1,283,487	\$1,201,123		\$1,450,785
TOTAL FRINGE BENEFITS		\$1,805,674	\$1,746,847		\$2,059,123
INDIRECT COST RATE CALCULATION					
INDIRECT LABOR		\$838,220	\$871,940		\$931,972
INDIRECT FRINGE BENEFITS		\$522,187	\$545,724		\$608,337.77
OTHER INDIRECT COSTS		\$962,727	\$859,266		\$1,038,763
TOTAL INDIRECT COSTS	A	\$2,323,134	\$2,276,930		\$2,579,073
TOTAL DIRECT LABOR COSTS	B	\$2,060,264	\$1,919,117		\$2,222,600
INDIRECT COST RATE		112.76%	118.64%	A ÷ B	116.0386%
INDIRECT COST RECOVERY COMPARISON FY 2025					
Should have recovered in fiscal year	+		\$2,276,930	Actual DL * Actual Indirect Rate	
Amount actually recovered in fiscal year	-		\$2,163,979	Actual DL * Estimated Indirect Rate	
Prior Year Net (Over) / Under Recovery	+		\$0		
Prior Year (Over) / Under Recovery Posted to Cost Center	-		\$0		
(Over) / Under Recovery of Indirect Costs	=		\$112,951		
SUMMARY					
		ESTIMATED FY 2025	ACTUAL FY 2025		ESTIMATED FY 2027
FRINGE BENEFIT COST RATE		62.2972%	62.5873%		65.2742%
INDIRECT COST RATE		112.7591%	118.6447%		116.0386%
TOTAL OVERHEAD COST RATE		175.0563%	181.2319%		181.3128%

Certificate of Indirect Costs

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

(1) All costs included in this proposal February 20, 2026 to establish billing or final indirect costs rates for July 1, 2026 – June 30, 2027 are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of Subpart E—Cost Principles of Part 200. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of 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.

I declare that the foregoing is true and correct.

Governmental Unit: Ohio-Kentucky-Indiana Regional Council of Governments

Signature: 
Mark Policinski (Feb 18, 2026 08:49:04 EST)

Name of Official: Mark R. Policinski

Title: Executive Director / CEO

Date of Execution: 02/18/2026

Josh Gerth
President

Mark R. Policinski
CEO

720 E. Pete Rose Way, Suite 420 Cincinnati, Ohio 45202 | Phone: 513.621.6300 | Fax: 513.621.9325 | www.oki.org
Serving the Counties of: Boone | Butler | Campbell | Clermont | Dearborn | Hamilton | Kenton | Warren



www.facebook.com/okiregional



twitter.com/okircog

I hereby certify that an Audit of Fiscal Year 2027 cost will be contracted for the work performed. The Audit will be in conformity with the provision of the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions (U.S. Comptroller General); Guidelines for Financial and Compliance Audits of Federally Assisted Programs (U.S. General Accounting Office); Major Compliance Features of Programs Administered by State and Local Governments (Office of Management and Budget); and the provisions of OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards, Subpart F – Audit Requirements.

Governmental Unit: Ohio-Kentucky-Indiana Regional Council of Governments

Signature: 
Mark Policinski (Feb 18, 2026 08:49:04 EST)

Name of Official: Mark R. Policinski

Title: Executive Director / CEO

Date of Execution: 02/18/2026

Josh Gerth
President

Mark R. Policinski
CEO

720 E. Pete Rose Way, Suite 420 Cincinnati, Ohio 45202 | Phone: 513.621.6300 | Fax: 513.621.9325 | www.oki.org
Serving the Counties of: Boone | Butler | Campbell | Clermont | Dearborn | Hamilton | Kenton | Warren



www.facebook.com/okiregional



twitter.com/okircog

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL	STATE	FEDERAL	FEDERAL	FEDERAL	US EPA	Toll Crs/	
						OHIO	OH/ODOT		OHIO	OHIO		OHIO	LOCAL
						FHWA/FTA		FTA	FHWA	FHWA		EPA	OKI
						CPG			STBG	CMAQ		COUNTY	
						FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	
660110	601 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000					10.0000	
FY26 OH	Short Range	Direct Labor	11,968		9,454	7,563	945					945	
Carryover		65.2742% Fringe Benefits	7,812		6,171	4,937	617					617	
FY27 KY		116.0386% INDIRECT	13,887		10,970	8,776	1,097					1,097	
funds		FY2027 CAP Rates OTHER DIRECT	333		263	210	26					26	
		TOTAL	34,000		26,857	21,486	2,686					2,686	
	FY27 Funding		76,000		60,034	48,027	6,003					6,003	
760110	601 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000					10.0000	
FY27	Short Range	Direct Labor	13,893		10,975	8,780	1,097					1,097	
funds		65.2742% Fringe Benefits	9,069		7,164	5,731	716					716	
		116.0386% INDIRECT	16,121		12,735	10,188	1,273					1,273	
		FY2027 CAP Rates OTHER DIRECT	382		302	241	30					30	
		TOTAL	39,465		31,175	24,940	3,117					3,117	
	FY27 Carrying into FY28	48.07%	36,535		28,860	23,088	2,886					2,886	
660210	602 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000					10.0000	
FY26 OH	TIP	Direct Labor	828		654	523	65					65	
Carryover		65.2742% Fringe Benefits	540		427	341	43					43	
FY27 KY		116.0386% INDIRECT	960		759	607	76					76	
funds		FY2027 CAP Rates OTHER DIRECT	672		531	425	53					53	
		TOTAL	3,000		2,370	1,896	237					237	
	FY27 Funding		307,000		242,506	194,005	24,251					24,251	
760210	602 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000					10.0000	
FY27	TIP	Direct Labor	103,151		81,482	65,185	8,148					8,148	
funds		65.2742% Fringe Benefits	67,331		53,187	42,549	5,319					5,319	
		116.0386% INDIRECT	119,695		94,550	75,640	9,455					9,455	
		FY2027 CAP Rates OTHER DIRECT	4,239		3,348	2,679	335					335	
		TOTAL	294,417		232,567	186,053	23,257					23,257	
	FY27 Carrying into FY28	4.10%	12,583		9,940	7,952	994					994	

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL OHIO FHWA/FTA CPG FUNDS	STATE OH/ODOT FUNDS	FEDERAL FTA FUNDS	FEDERAL OHIO FHWA STBG FUNDS	FEDERAL OHIO FHWA CMAQ FUNDS	OHIO EPA FUNDS	US EPA FUNDS	Toll Crs/ LOCAL OKI COUNTY FUNDS
660510	605 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY26 OH	Cont Plan- Surv.	Direct Labor	251,873		198,960	159,168	19,896						19,896
Carryover	65.2742%	Fringe Benefits	164,408		129,870	103,896	12,987						12,987
FY27 KY	116.0386%	INDIRECT	292,270		230,871	184,697	23,087						23,087
funds	FY2027 CAP Rates	OTHER DIRECT	34,449		27,212	21,770	2,721						2,721
		TOTAL	743,000		586,913	469,530	58,691						58,691
FY27 Funding			2,271,380		1,794,215	1,435,372	179,422						179,422
760510	605 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY27	Cont Plan- Surv.	Direct Labor	585,294		462,337	369,870	46,234						46,234
funds	65.2742%	Fringe Benefits	382,046		301,787	241,430	30,179						30,179
	116.0386%	INDIRECT	679,167		536,489	429,192	53,649						53,649
	FY2027 CAP Rates	OTHER DIRECT	116,889		92,333	73,867	9,233						9,233
		TOTAL	1,763,396		1,392,947	1,114,357	139,295						139,295
FY27 Carrying into FY28			22.36%		401,269	321,015	40,127						40,127
FY27 Funding			30,000	30,000									
7560560	605 (FED)	% OF FUNDING	100	100.00	78.9923	80.0000	10.0000						10.0000
Local	RAVEN 911	Direct Labor	10,629	10,629	0	0	0						0
FY27	65.2742%	Fringe Benefits	6,937	6,937	0	0	0						0
funds	116.0386%	INDIRECT	12,333	12,333	0	0	0						0
	FY2027 CAP Rates	OTHER DIRECT	100	100	0	0	0						0
		TOTAL	30,000	30,000	0	0	0						0
FY27 Carrying into FY28			0.00%	0	0	0	0						0

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL OHIO FHWA/FTA CPG FUNDS	STATE OH/ODOT FUNDS	FEDERAL FTA FUNDS	FEDERAL OHIO FHWA STBG FUNDS	FEDERAL OHIO FHWA CMAQ FUNDS	OHIO EPA FUNDS	US EPA FUNDS	Toll Crs/ LOCAL OKI COUNTY FUNDS
661010	610 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY26 OH	Transportation Plan	Direct Labor	249,969		197,456	157,965	19,746						19,746
Carryover	65.2742%	Fringe Benefits	163,165		128,888	103,110	12,889						12,889
FY27 KY	116.0386%	INDIRECT	290,060		229,125	183,300	22,913						22,913
funds	FY2027 CAP Rates	OTHER DIRECT	32,806		25,914	20,731	2,591						2,591
		TOTAL	736,000		581,383	465,107	58,138						58,138
FY27 Funding			1,260,000		995,303	796,242	99,530						99,530
761010	610 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY27	Transportation Plan	Direct Labor	121,091		95,653	76,522	9,565						9,565
funds	65.2742%	Fringe Benefits	79,041		62,437	49,949	6,244						6,244
	116.0386%	INDIRECT	140,513		110,994	88,795	11,099						11,099
	FY2027 CAP Rates	OTHER DIRECT	24,610		19,440	15,552	1,944						1,944
		TOTAL	365,255		288,524	230,819	28,852						28,852
	FY27 Carrying into FY28	71.01%	894,745		706,779	565,424	70,678						70,678
662520	625 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY26 OH	Services	Direct Labor	111,158		87,807	70,245	8,781						8,781
Carryover	65.2742%	Fringe Benefits	72,558		57,315	45,852	5,732						5,732
FY27 KY	116.0386%	INDIRECT	128,987		101,890	81,512	10,189						10,189
funds	FY2027 CAP Rates	OTHER DIRECT	2,297		1,814	1,452	181						181
		TOTAL	315,000		248,826	199,061	24,883						24,883
FY27 Funding			500,000		394,962	315,969	39,496						39,496
762520	625 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY27	Services	Direct Labor	2,959		2,338	1,870	234						234
funds	65.2742%	Fringe Benefits	1,932		1,526	1,221	153						153
	116.0386%	INDIRECT	3,434		2,713	2,170	271						271
	FY2027 CAP Rates	OTHER DIRECT	5,419		4,281	3,424	428						428
		TOTAL	13,744		10,857	8,685	1,086						1,086
	FY27 Carrying into FY28	97.25%	486,256		384,105	307,284	38,410						38,410

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL OHIO	STATE OH/ODOT	FEDERAL FTA	FEDERAL OHIO	FEDERAL OHIO	OHIO EPA	US EPA	Toll Crs/ LOCAL
						FHWA/FTA			FHWA	FHWA			OKI
						CPG FUNDS	FUNDS	FUNDS	STBG FUNDS	CMAQ FUNDS	FUNDS	FUNDS	COUNTY FUNDS
	FY27 Funding		350,000		276,473	221,178	27,647						27,647
766510	665 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
	Regional Freight Plan Update												
FY27 funds		Direct Labor	124,340		98,219	78,575	9,822						9,822
	65.2742%	Fringe Benefits	81,161		64,111	51,289	6,411						6,411
	116.0386%	INDIRECT	144,282		113,972	91,177	11,397						11,397
	FY2027 CAP Rates	OTHER DIRECT	217		171	137	17						17
		TOTAL	350,000		276,473	221,179	27,647						27,647
	FY27 Unspent Balance	0.00%	(0)		(0)	(0)	(0)						(0)
66843	684 (FED)	% OF FUNDING	100		100.0000	80.0000	10.0000						10.0000
FY26 OH Carryover	OH Excl Trans Plan	Direct Labor	0		0	0	0						0
	65.2742%	Fringe Benefits	0		0	0	0						0
	116.0386%	INDIRECT	0		0	0	0						0
	FY2027 CAP Rates	OTHER DIRECT	201,058		201,058	160,846	20,106						20,106
		TOTAL	201,058		201,058	160,846	20,106						20,106
	684 (FED)		238,631		238,631	190,905	23,863						23,863
76843	684 (FED)	% OF FUNDING	100		100.0000	80.0000	10.0000						10.0000
FY27 OH funds	OH Excl Trans Plan	Direct Labor	0		0	0	0						0
	65.2742%	Fringe Benefits	0		0	0	0						0
	116.0386%	INDIRECT	0		0	0	0						0
	FY2027 CAP Rates	OTHER DIRECT	238,631		238,631	190,905	23,863						23,863
		TOTAL	238,631		238,631	190,905	23,863						23,863
	FY27 Carrying into FY28	0.00%	0		0	0	0						0

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL	STATE	FEDERAL	FEDERAL	FEDERAL	OHIO	US	Toll Crs/
						OHIO	OH/ODOT		OHIO	OHIO	OHIO	EPA	LOCAL
						FHWA/FTA		FTA	FHWA	FHWA	EPA	EPA	OKI
						CPG			STBG	CMAQ		COUNTY	
						FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS
FY27 Funding			28,571										
768630	686 (FED)	% OF FUNDING	100		0.0000								
FY27	KY Excl Trans Plan	Direct Labor	9,497		0								
KY funds	65.2742%	Fringe Benefits	6,199		0								
	116.0386%	INDIRECT	11,020		0								
	FY2027 CAP Rates	OTHER DIRECT	1,855										
		TOTAL	28,571		0								
	FY26 Unspent Balance	0.00%	0		0	0	0						0
Project			105,785										
668610	686 (FED)	% OF FUNDING	100		0.0000								
FY26	KY Discretionary	Direct Labor	137		0								
KY funds	65.2742%	Fringe Benefits	89		0								
Carryover	116.0386%	INDIRECT	159		0								
	FY2027 CAP Rates	OTHER DIRECT	105,400										
		TOTAL	105,785		0								
	FY26 Unspent Balance	0.00%	0		0	0	0						0
669510	695 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY26 OH	UPWP Admin.	Direct Labor	6,041		4,772	3,818	477						477
Carryover	65.2742%	Fringe Benefits	3,943		3,115	2,492	311						311
FY27 KY	116.0386%	INDIRECT	7,010		5,537	4,430	554						554
funds	FY2027 CAP Rates	OTHER DIRECT	6		5	4	0						0
		TOTAL	17,000		13,429	10,743	1,343						1,343
FY27 Funding			45,000		35,547	28,437	3,555						3,555
769510	695 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY27	UPWP Admin.	Direct Labor	8,155		6,442	5,153	644						644
funds	65.2742%	Fringe Benefits	5,323		4,205	3,364	420						420
	116.0386%	INDIRECT	9,463		7,475	5,980	747						747
	FY2027 CAP Rates	OTHER DIRECT	6		5	4	0						0
		TOTAL	22,946		18,126	14,501	1,813						1,813
	FY27 Carrying into FY28	49.01%	22,054		17,421	13,937	1,742						1,742

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL	STATE	FEDERAL	FEDERAL	FEDERAL	OHIO EPA	US	Toll Crs/	
						OHIO	OH/ODOT		OHIO	OHIO		EPA	EPA	LOCAL
						FHWA/FTA		FTA	FHWA	FHWA			OKI	
						CPG		FUNDS	STBG	CMAQ		FUNDS	COUNTY	
						FUNDS	FUNDS	FUNDS	FUNDS	FUNDS		FUNDS	FUNDS	
669710	697 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000	
FY26 OH	Trans Prgrm Reptg	Direct Labor	1,063		840	672	84						84	
Carryover		65.2742% Fringe Benefits	694		548	439	55						55	
FY27 KY		116.0386% INDIRECT	1,234		974	780	97						97	
funds		FY2027 CAP Rates OTHER DIRECT	10		8	6	1						1	
		TOTAL	3,000		2,370	1,896	237						237	
	FY27 Funding		30,000		23,698	18,958	2,370						2,370	
769710	697 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000	
FY27	Trans Prgrm Reptg	Direct Labor	8,931		7,055	5,644	705						705	
funds		65.2742% Fringe Benefits	5,830		4,605	3,684	461						461	
		116.0386% INDIRECT	10,364		8,186	6,549	819						819	
		FY2027 CAP Rates OTHER DIRECT	30		24	19	2						2	
		TOTAL	25,154		19,870	15,896	1,987						1,987	
	FY27 Carrying into FY28	16.15%	4,846		3,828	3,062	383						383	
672010	720 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000	
FY26 OH	Mobile Srce Emissions	Direct Labor	6,025		4,759	3,807	476						476	
Carryover		65.2742% Fringe Benefits	3,933		3,107	2,485	311						311	
FY27 KY		116.0386% INDIRECT	6,991		5,523	4,418	552						552	
funds		FY2027 CAP Rates OTHER DIRECT	51		40	32	4						4	
		TOTAL	17,000		13,429	10,743	1,343						1,343	
	FY27 Funding		40,000		31,597	25,278	3,160						3,160	
772010	720 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000	
FY27	Mobile Srce Emissions	Direct Labor	337		266	213	27						27	
funds		65.2742% Fringe Benefits	220		174	139	17						17	
		116.0386% INDIRECT	391		308	247	31						31	
		FY2027 CAP Rates OTHER DIRECT	52		41	33	4						4	
		TOTAL	999		789	631	79						79	
	FY27 Carrying into FY28	97.50%	39,001		30,808	24,646	3,081						3,081	

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL	STATE	FEDERAL	FEDERAL	FEDERAL	OHIO EPA FUNDS	US	Toll Crs/ LOCAL
						OHIO	OH/ODOT	OHIO	OHIO	OHIO		EPA	OKI
						FHWA/FTA		FTA	FHWA	FHWA		EPA	EPA
						FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS
FY24 Funds carried into FY27			129,182		129,182	129,182							
467430	674 (FED)	% OF FUNDING	100		100.0000	100.0000							
FY24	FTA 5310 Transit	Direct Labor	45,565		45,565	45,565							
Carryover	65.2742%	Fringe Benefits	29,742		29,742	29,742							
	116.0386%	INDIRECT	52,873		52,873	52,873							
	FY2027 CAP Rates	OTHER DIRECT	1,002		1,002	1,002							
	Rates TOTAL		129,182		129,182	129,182							
FY24 Carrying into FY28			0.00%	(0)	(0)	(0)							
FY25 funds carried into FY27			100,000		100,000	100,000							
567430	674 (FED)	% OF FUNDING	100		100.0000	100.0000							
FY25	FTA 5310 Transit	Direct Labor	28,112		28,112	28,112							
funds	65.2742%	Fringe Benefits	18,350		18,350	18,350							
	116.0386%	INDIRECT	32,621		32,621	32,621							
	FY2027 CAP Rates	OTHER DIRECT	5,547		5,547	5,547							
	TOTAL		84,629		84,629	84,629							
FY25 Carrying into FY28			15.37%	15,371	15,371	15,371							
Carryover Sub-Total					78.9923	80.0000	10.0000	10.0000					
FY26 OH	CPG (PL/FTA)	Direct Labor	712,738	0	578,378	403,761	50,470	73,677	0	0	0	0	50,470
Carryover	65.2742%	Fringe Benefits	465,234	0	377,532	263,552	32,944	48,092	0	0	0	0	32,944
FY27 KY	116.0386%	INDIRECT	827,051	0	671,142	468,519	58,565	85,493	0	0	0	0	58,565
funds	FY2027 CAP Rates	OTHER DIRECT	383,631	0	263,395	205,476	25,685	6,549	0	0	0	0	25,685
	TOTAL		2,388,655	0	1,890,446	1,341,308	167,664	213,811	0	0	0	0	167,664
FY27 Funding Sub-Total					78.9923	80.0000	10.0000	10.0000					
FY27	CPG (PL/FTA)	Direct Labor	988,277	10,629	764,765	611,812	76,477	0	0	0	0	0	76,477
funds	65.2742%	Fringe Benefits	645,089	6,937	499,194	399,355	49,919	0	0	0	0	0	49,919
	116.0386%	INDIRECT	1,146,782	12,333	887,422	709,938	88,742	0	0	0	0	0	88,742
	FY2027 CAP Rates	OTHER DIRECT	392,430	100	358,576	286,861	35,858	0	0	0	0	0	35,858
	TOTAL		3,172,579	30,000	2,509,958	2,007,966	250,996	0	0	0	0	0	250,996
Carrying into FY28 Sub-Total			2,019,375	0	1,598,379	1,266,406	158,301	15,371	0	0	0	0	158,301

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL	STATE	FEDERAL	FEDERAL	FEDERAL	US	Toll Crs/		
						OHIO	OH/ODOT		OHIO	OHIO		OHIO	LOCAL	
						FHWA/FTA		FTA	FHWA	FHWA		EPA	EPA	OKI
						CPG			STBG	CMAQ			COUNTY	
FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS		
	Grand Total	% OF FUNDING	100		78.9923	80.0000	10.0000	100.0000				10.0000		
	CPG (PL/FTA)	Direct Labor	1,701,015	10,629	1,343,143	1,015,573	126,947	73,677	0	0	0	0	126,947	
	65.2742%	Fringe Benefits	1,110,324	6,937	876,726	662,907	82,863	48,092	0	0	0	0	82,863	
	116.0386%	INDIRECT	1,973,833	12,333	1,558,564	1,178,457	147,307	85,493	0	0	0	0	147,307	
	FY2027 CAP Rates	OTHER DIRECT	776,061	100	621,971	492,337	61,542	6,549	0	0	0	0	61,542	
		TOTAL	5,561,233	30,000	4,400,404	3,349,274	418,659	213,811	0	0	0	0	418,659	

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL OHIO FHWA/FTA CPG FUNDS	STATE OH/ODOT FUNDS	FEDERAL FTA FUNDS	FEDERAL OHIO FHWA STBG FUNDS	FEDERAL OHIO FHWA CMAQ FUNDS	OHIO EPA FUNDS	US EPA FUNDS	Toll Crs/ LOCAL OKI COUNTY FUNDS
668550	685 (FED)	% OF FUNDING	100		0.0000								
FY26 IN Carryover	INDOT SPR	Direct Labor	11,083										
		65.2742% Fringe Benefits	7,235										
		116.0386% INDIRECT	12,861										
	FY2027 CAP Rates	OTHER DIRECT	0										
		Rates TOTAL	31,179										
FY27 Funding													
668550	685 (FED)	% OF FUNDING	100										
FY27 funds	INDOT SPR	Direct Labor	25,778										
		65.2742% Fringe Benefits	16,827										
		116.0386% INDIRECT	29,913										
	FY2027 CAP Rates	OTHER DIRECT	2,483										
		TOTAL	75,000										
	FY27 Unspent Balance	0.00%	(0)										
FY27 Funding													
761040	610 (FED)	% OF FUNDING	100		78.9923				100.0000				TRC
FY27 funds	Land Use	Direct Labor	276,458		218,381				218,381				
		65.2742% Fringe Benefits	180,456		142,546				142,546				
		116.0386% INDIRECT	320,798		253,406				253,406				
	FY2027 CAP Rates	OTHER DIRECT	28,540		22,544				22,544				
		TOAL	806,252		636,877	0	0		636,877				0
	FY27 Unspent Balance	0.00%	0		0				0				0

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL OHIO FHWA/FTA CPG FUNDS	STATE OH/ODOT FUNDS	FEDERAL FTA FUNDS	FEDERAL OHIO FHWA STBG FUNDS	FEDERAL OHIO FHWA CMAQ FUNDS	OHIO EPA FUNDS	US EPA FUNDS	Toll Crs/ LOCAL OKI COUNTY FUNDS
	FY27 Funding		75,568		59,693				59,693				
761050	610 (FED)	% OF FUNDING	100		78.9923				100.0000				TRC
FY27 funds	Fiscal Impact Anlys	Direct Labor	5,590		4,415				4,415				
		65.2742% Fringe Benefits	3,649		2,882				2,882				
		116.0386% INDIRECT	6,486		5,123				5,123				
		FY2027 CAP Rates OTHER DIRECT	0		0				0				
		TOTAL	15,724		12,421	0	0		12,421				0
	FY27 Unspent Balance	79.19%	59,844		47,272				47,272				
	Carryover Sub-Total	% OF FUNDING	100		78.9923				80.0000				Toll Cr
FY26 OH	STBG/SNK/SPR	Direct Labor	11,083		0	0	0	0	0	0	0	0	0
Carryover		65.27% Fringe Benefits	7,235		0	0	0	0	0	0	0	0	0
FY27		116.04% INDIRECT	12,861		0	0	0	0	0	0	0	0	0
funds		FY2027 CAP Rates OTHER DIRECT	0		0	0	0	0	0	0	0	0	0
		Rates TOTAL	31,179		0	0	0	0	0	0	0	0	0
	FY27 Funding Sub-Total	% OF FUNDING	100		78.9923				80.0000				20.0000
FY27	STBG/SNK/SPR	Direct Labor	307,826		222,796	0	0	0	222,796	0	0	0	0
funds		65.2742% Fringe Benefits	200,931		145,428	0	0	0	145,428	0	0	0	0
		116.0386% INDIRECT	357,197		258,529	0	0	0	258,529	0	0	0	0
		FY2027 CAP Rates OTHER DIRECT	31,023		22,544	0	0	0	22,544	0	0	0	0
		Sub-Total	896,976		649,298	0	0	0	649,298	0	0	0	0
	FY27 Unspent Balance		59,844		47,272	0	0	0	47,272	0	0	0	0

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL OHIO	STATE OH/ODOT	FEDERAL FTA	FEDERAL OHIO	FEDERAL OHIO	OHIO EPA	US EPA	Toll Crs/LOCAL OKI COUNTY FUNDS
						FHWA/FTA CPG FUNDS			FHWA STBG FUNDS	FHWA CMAQ FUNDS			
FY27 Funding			216,940		162,815					162,815			
766540	665 (FED)	% OF FUNDING	100		78.9923					100.0000			TRC
FY27 funds	Clean Air Program	Direct Labor	7,212		5,697					5,697			
		65.2742% Fringe Benefits	4,708		3,719					3,719			
		116.0386% INDIRECT	8,369		6,611					6,611			
		FY2027 CAP Rates Contributed Svs	9,493		n/a								
		OTHER DIRECT	160,467		126,757					126,757			
		Sub-Total	190,250		142,784					142,784			
	FY27 Unspent Balance	12.30%	26,690		20,031					20,031			0
FY27 Funding			226,459		169,959					169,959			
766710	667 (FED)	% OF FUNDING	100		78.9923					100.0000			
FY27 funds	Rideshare	Direct Labor	7,212		5,697					5,697			
		65.2742% Fringe Benefits	4,708		3,719					3,719			
		116.0386% INDIRECT	8,369		6,611					6,611			
		FY2027 CAP Rates Contributed Svs	10,276		0								
		OTHER DIRECT	175,368		138,527					138,527			
		TOTAL	205,933		154,554					154,554			
	FY27 Unspent Balance	9.06%	20,526		15,405					15,405			
FY27 Funding			25,700		25,700								
671020	710 (FED)	% OF FUNDING	100		100.0000								
FY26 funds Carryover	Ohio DWA	Direct Labor	8,848		8,848								
		65.2742% Fringe Benefits	5,776		5,776								
		116.0386% INDIRECT	10,268		10,268								
		FY2027 CAP Rates OTHER DIRECT	807		807								
	TOTAL	25,700		25,700									
FY26 Unspent Balance			0.00%	0		0							

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL OHIO FHWA/FTA CPG FUNDS	STATE OH/ODOT FUNDS	FEDERAL FTA FUNDS	FEDERAL OHIO FHWA STBG FUNDS	FEDERAL OHIO FHWA CMAQ FUNDS	OHIO EPA FUNDS	US EPA FUNDS	Toll Crs/ LOCAL OKI COUNTY FUNDS
	FY27 Funding		138,514		138,514						138,514		
771060	710 (FED)	% OF FUNDING	100		100.0000						100.0000		
FY27 funds	604b Water-Core	Direct Labor	49,119		49,119						49,119		
		65.2742% Fringe Benefits	32,062		32,062						32,062		
		116.0386% INDIRECT	56,997		56,997						56,997		
	FY2027 CAP Rates	OTHER DIRECT	335		335						335		
		TOTAL	138,514		138,514						138,514		
	FY27 Unspent Balance	0.00%	0		0						0		
	FY27 Funding		75,000		75,000						75,000		
771090	710 (FED)	% OF FUNDING	100		100.0000						100.0000		
FY27	OH Gen Asmbly Water - Core	Direct Labor	26,577		26,577						26,577		
		65.2742% Fringe Benefits	17,349		17,349						17,349		
		116.0386% INDIRECT	30,841		30,841						30,841		
	FY2027 CAP Rates	OTHER DIRECT	233		233						233		
		TOTAL	75,000		75,000						75,000		
	FY27 Unspent Balance	0.00%	0		0						0		
	FY27 Funding		166,308		166,308							166,308	
471120	711 (FED)	% OF FUNDING	100		100.0000							100.0000	
FY24 funds	US EPA CPRG	Direct Labor	19,715		19,715							19,715	
Carryover		65.2742% Fringe Benefits	12,869		12,869							12,869	
		116.0386% INDIRECT	22,877		22,877							22,877	
	FY2027 CAP Rates	OTHER DIRECT	110,846		110,846							110,846	
		TOTAL	166,308		166,308							166,308	
	FY24 Unspent Balance	0.00%	0		0							0	

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL OHIO FHWA/FTA CPG FUNDS	STATE OH/ODOT FUNDS	FEDERAL FTA FUNDS	FEDERAL OHIO FHWA STBG FUNDS	FEDERAL OHIO FHWA CMAQ FUNDS	OHIO EPA FUNDS	US EPA FUNDS	Toll Crs/ LOCAL OKI COUNTY FUNDS
771010	710 (LOCAL)	% OF FUNDING	100										
FY27	Local Water	Direct Labor	22,568										
funds	65.2742%	Fringe Benefits	14,731										
	116.0386%	INDIRECT	26,188										
	FY2027 CAP Rates	OTHER DIRECT	4,174										
		TOTAL	67,661										
780010	800 (LOCAL)	% OF FUNDING	100										
FY27	Regional Planning	Direct Labor	24,712										
funds	65.2742%	Fringe Benefits	16,131										
	116.0386%	INDIRECT	28,676										
	FY2027 CAP Rates	OTHER DIRECT	481										
		TOTAL	70,000										
260001	(LOCAL)	% OF FUNDING	100										
FY27	General & Admin.	Direct Labor	36,710										
funds	65.2742%	Fringe Benefits	23,962										
	116.0386%	INDIRECT	42,597										
	FY2027 CAP Rates	OTHER DIRECT	139,034										
		TOTAL	242,303										

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL	STATE	FEDERAL	FEDERAL	FEDERAL	OHIO	US	Toll Crs/
						OHIO	OH/ODOT		OHIO	OHIO		OHIO	LOCAL
						FHWA/FTA		FTA	FHWA	FHWA		EPA	EPA
						CPG	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	COUNTY FUNDS
		% OF FUNDING	100			100.0000							
FY27	GRAND TOTALS	Direct Labor	2,222,600	10,629	1,681,594	1,015,573	126,947	73,677	222,796	11,394	75,697	19,715	126,947
	65.2742%	Dir Labor Fringe Be	1,450,786	6,937	1,097,649	662,907	82,863	48,092	145,428	7,438	49,412	12,869	82,863
	116.0386%	INDIRECT	2,579,074	12,333	1,951,299	1,178,457	147,307	85,493	258,529	13,222	87,838	22,877	147,307
	FY2027 CAP Rates	Contributed Svs	19,769	0	0	0	0	0	0	0	0	0	0
		OTHER DIRECT	1,398,829	100	1,022,020	492,337	61,542	6,549	22,544	265,284	568	110,846	61,542
		TOTAL	7,671,058	30,000	5,752,561	3,349,274	418,659	213,811	649,298	297,338	213,514	166,308	418,659

Prepared by KLH 2/18/26
 Final Review by: KLH 2/20/26

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
660110	601 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 OH	Short Range	Direct Labor	11,968		2,514	1,544	193	467				310
Carryover	65.2742%	Fringe Benefits	7,812		1,641	1,008	126	305				202
FY27 KY	116.0386%	INDIRECT	13,887		2,917	1,792	224	542				359
funds	FY2027 CAP Rates	OTHER DIRECT	333		70	43	5	13				9
		TOTAL	34,000		7,143	4,387	548	1,327				880
FY27 Funding			76,000		15,966	9,806	1,226	2,966				1,967
760110	601 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY27	Short Range	Direct Labor	13,893		2,919	1,793	224	542				360
funds	65.2742%	Fringe Benefits	9,069		1,905	1,170	146	354				235
	116.0386%	INDIRECT	16,121		3,387	2,080	260	629				417
	FY2027 CAP Rates	OTHER DIRECT	382		80	49	6	15				10
		TOTAL	39,465		8,291	5,092	637	1,540				1,022
FY27 Carrying into FY28	48.07%		36,535		7,675	4,714	589	1,426				946
660210	602 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 OH	TIP	Direct Labor	828		174	107	13	32				21
Carryover	65.2742%	Fringe Benefits	540		113	70	9	21				14
FY27 KY	116.0386%	INDIRECT	960		202	124	15	37				25
funds	FY2027 CAP Rates	OTHER DIRECT	672		141	87	11	26				17
		TOTAL	3,000		630	387	48	117				78
FY27 Funding			307,000		64,494	39,613	4,952	11,982				7,947
760210	602 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY27	TIP	Direct Labor	103,151		21,670	13,310	1,664	4,026				2,670
funds	65.2742%	Fringe Benefits	67,331		14,145	8,688	1,086	2,628				1,743
	116.0386%	INDIRECT	119,695		25,145	15,445	1,931	4,672				3,098
	FY2027 CAP Rates	OTHER DIRECT	4,239		891	547	68	165				110
		TOTAL	294,417		61,850	37,989	4,749	11,491				7,621
FY27 Carrying into FY28	4.10%		12,583		2,643	1,624	203	491				326

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
660510	605 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 OH	Cont Plan- Surv.	Direct Labor	251,873		52,913	32,500	4,062	9,830				6,520
Carryover	65.2742%	Fringe Benefits	164,408		34,538	21,214	2,652	6,417				4,256
FY27 KY	116.0386%	INDIRECT	292,270		61,399	37,712	4,714	11,407				7,566
funds	FY2027 CAP Rates	OTHER DIRECT	34,449		7,237	4,445	556	1,345				892
		TOTAL	743,000		156,087	95,871	11,984	28,998				19,234
FY27 Funding			2,271,380		477,165	293,083	36,635	88,649				58,798
760510	605 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY27	Cont Plan- Surv.	Direct Labor	585,294		122,957	75,522	9,440	22,843				15,151
funds	65.2742%	Fringe Benefits	382,046		80,259	49,297	6,162	14,911				9,890
	116.0386%	INDIRECT	679,167		142,677	87,635	10,954	26,507				17,581
	FY2027 CAP Rates	OTHER DIRECT	116,889		24,556	15,083	1,885	4,562				3,026
		TOTAL	1,763,396		370,449	227,536	28,442	68,823				45,648
	FY27 Carrying into FY28	22.36%	507,984		106,716	65,547	8,193	19,826				13,150
FY27 Funding			30,000	30,000								0
				Local								
7560560	605 (FED)	% OF FUNDING	100	100.00	21.0077	61.4217	7.6777	18.5783				12.3223
Local	RAVEN 911	Direct Labor	10,629	10,629	0	0	0	0				0
FY27	65.2742%	Fringe Benefits	6,937	6,937	0	0	0	0				0
funds	116.0386%	INDIRECT	12,333	12,333	0	0	0	0				0
	FY2027 CAP Rates	OTHER DIRECT	100	100	0	0	0	0				0
		TOTAL	30,000	30,000	0	0	0	0				0
	FY27 Carrying into FY28	0.00%	0	0	0	0	0	0				0

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
661010	610 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 OH	Transportation Plan	Direct Labor	249,969		52,513	32,254	4,032	9,756				6,471
Carryover	65.2742%	Fringe Benefits	163,165		34,277	21,054	2,632	6,368				4,224
FY27 KY	116.0386%	INDIRECT	290,060		60,935	37,427	4,678	11,321				7,509
funds	FY2027 CAP Rates	OTHER DIRECT	32,806		6,892	4,233	529	1,280				849
		TOTAL	736,000		154,617	94,968	11,871	28,725				19,052
FY27 Funding			1,260,000		264,697	162,581	20,323	49,176				32,617
761010	610 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY27	Transportation Plan	Direct Labor	121,091		25,438	15,625	1,953	4,726				3,135
funds	65.2742%	Fringe Benefits	79,041		16,605	10,199	1,275	3,085				2,046
	116.0386%	INDIRECT	140,513		29,518	18,131	2,266	5,484				3,637
	FY2027 CAP Rates	OTHER DIRECT	24,610		5,170	3,175	397	960				637
		TOTAL	365,255		76,732	47,130	5,891	14,255				9,455
	FY27 Carrying into FY28	71.01%	894,745		187,965	115,451	14,431	34,921				23,162
662520	625 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 OH	Services	Direct Labor	111,158		23,352	14,343	1,793	4,338				2,877
Carryover	65.2742%	Fringe Benefits	72,558		15,243	9,362	1,170	2,832				1,878
FY27 KY	116.0386%	INDIRECT	128,987		27,097	16,644	2,080	5,034				3,339
funds	FY2027 CAP Rates	OTHER DIRECT	2,297		483	296	37	90				59
		TOTAL	315,000		66,174	40,645	5,081	12,294				8,154
FY27 Funding			500,000		105,039	64,516	8,065	19,514				12,943
762520	625 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY27	Services	Direct Labor	2,959		622	382	48	116				77
funds	65.2742%	Fringe Benefits	1,932		406	249	31	75				50
	116.0386%	INDIRECT	3,434		721	443	55	134				89
	FY2027 CAP Rates	OTHER DIRECT	5,419		1,138	699	87	211				140
		TOTAL	13,744		2,887	1,773	222	536				356
	FY27 Carrying into FY28	97.25%	486,256		102,151	62,743	7,843	18,978				12,587

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
	FY27 Funding		350,000		73,527	45,162	5,645	13,660				9,060
766510	665 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY27 funds	Regional Freight Plan Update											
		Direct Labor	124,340		26,121	16,044	2,005	4,853				3,219
	65.2742%	Fringe Benefits	81,161		17,050	10,472	1,309	3,168				2,101
	116.0386%	INDIRECT	144,282		30,310	18,617	2,327	5,631				3,735
	FY2027 CAP Rates	OTHER DIRECT	217		46	28	4	8				6
		TOTAL	350,000		73,527	45,162	5,645	13,660				9,060
	FY27 Unspent Balance	0.00%	(0)		(0)	(0)	(0)	(0)				(0)
66843	684 (FED)	% OF FUNDING	100		0.0000							
FY26 OH	OH Excl Trans Plan											
Carryover		Direct Labor	0		0							
	65.2742%	Fringe Benefits	0		0							
	116.0386%	INDIRECT	0		0							
	FY2027 CAP Rates	OTHER DIRECT	201,058		0							
		TOTAL	201,058		0							
	684 (FED)		238,631		0							
76843	684 (FED)	% OF FUNDING	100		0.0000							
FY27	OH Excl Trans Plan											
OH funds		Direct Labor	0		0							
	65.2742%	Fringe Benefits	0		0							
	116.0386%	INDIRECT	0		0							
	FY2027 CAP Rates	OTHER DIRECT	238,631		0							
		TOTAL	238,631		0							
	FY27 Carrying into FY28	0.00%	0		0							

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
	FY27 Funding		28,571		28,571	17,549	2,194	5,308				3,521
768630	686 (FED)	% OF FUNDING	100		100.0000	61.4217	7.6777	18.5783				12.3223
FY27	KY Excl Trans Plan	Direct Labor	9,497		9,497	5,833	729	1,764				1,170
KY funds	65.2742%	Fringe Benefits	6,199		6,199	3,808	476	1,152				764
	116.0386%	INDIRECT	11,020		11,020	6,769	846	2,047				1,358
	FY2027 CAP Rates	OTHER DIRECT	1,855		1,855	1,139	142	345				229
		TOTAL	28,571		28,571	17,549	2,194	5,308				3,521
	FY26 Unspent Balance	0.00%	0		0	0	0	0				0
	Project		105,785		105,785	84,628						21,157
668610	686 (FED)	% OF FUNDING	100		100.0000	80.0000						20.0000
FY26	KY Discretionary	Direct Labor	137		137	109						27
KY funds	65.2742%	Fringe Benefits	89		89	72						18
Carryover	116.0386%	INDIRECT	159		159	127						32
	FY2027 CAP Rates	OTHER DIRECT	105,400		105,400	84,320						21,080
		TOTAL	105,785		105,785	84,628						21,157
	FY26 Unspent Balance	0.00%	0		0	0						(0)
669510	695 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 OH	UPWP Admin.	Direct Labor	6,041		1,269	779	97	236				156
Carryover	65.2742%	Fringe Benefits	3,943		828	509	64	154				102
FY27 KY	116.0386%	INDIRECT	7,010		1,473	905	113	274				181
funds	FY2027 CAP Rates	OTHER DIRECT	6		1	1	0	0				0
		TOTAL	17,000		3,571	2,194	274	663				440
	FY27 Funding		45,000		9,453	5,806	726	1,756				1,165
769510	695 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY27	UPWP Admin.	Direct Labor	8,155		1,713	1,052	132	318				211
funds	65.2742%	Fringe Benefits	5,323		1,118	687	86	208				138
	116.0386%	INDIRECT	9,463		1,988	1,221	153	369				245
	FY2027 CAP Rates	OTHER DIRECT	6		1	1	0	0				0
		TOTAL	22,946		4,820	2,961	370	896				594
	FY27 Carrying into FY28	49.01%	22,054		4,633	2,846	356	861				571

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
669710	697 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 OH	Trans Prgrm Reptg	Direct Labor	1,063		223	137	17	41				28
Carryover	65.2742%	Fringe Benefits	694		146	90	11	27				18
FY27 KY	116.0386%	INDIRECT	1,234		259	159	20	48				32
funds	FY2027 CAP Rates	OTHER DIRECT	10		2	1	0	0				0
		TOTAL	3,000		630	387	48	117				78
FY27 Funding			30,000		6,302	3,871	484	1,171				777
769710	697 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY27	Trans Prgrm Reptg	Direct Labor	8,931		1,876	1,152	144	349				231
funds	65.2742%	Fringe Benefits	5,830		1,225	752	94	228				151
	116.0386%	INDIRECT	10,364		2,177	1,337	167	404				268
	FY2027 CAP Rates	OTHER DIRECT	30		6	4	0	1				1
		TOTAL	25,154		5,284	3,246	406	982				651
	FY27 Carrying into FY28	16.15%	4,846		1,018	625	78	189				125
672010	720 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 OH	Mobile Srce Emissions	Direct Labor	6,025		1,266	777	97	235				156
Carryover	65.2742%	Fringe Benefits	3,933		826	507	63	153				102
FY27 KY	116.0386%	INDIRECT	6,991		1,469	902	113	273				181
funds	FY2027 CAP Rates	OTHER DIRECT	51		11	7	1	2				1
		TOTAL	17,000		3,571	2,194	274	663				440
FY27 Funding			40,000		8,403	5,161	645	1,561				1,035
772010	720 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY27	Mobile Srce Emissions	Direct Labor	337		71	43	5	13				9
funds	65.2742%	Fringe Benefits	220		46	28	4	9				6
	116.0386%	INDIRECT	391		82	50	6	15				10
	FY2027 CAP Rates	OTHER DIRECT	52		11	7	1	2				1
		TOTAL	999		210	129	16	39				26
	FY27 Carrying into FY28	97.50%	39,001		8,193	5,032	629	1,522				1,010

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
FY24 Funds carried into FY27			129,182									
467430	674 (FED)	% OF FUNDING	100		0.0000							
FY24	FTA 5310 Transit	Direct Labor	45,565									
Carryover	65.2742%	Fringe Benefits	29,742									
	116.0386%	INDIRECT	52,873									
	FY2027 CAP Rates	OTHER DIRECT	1,002									
		Rates TOTAL	129,182									
	FY24 Carrying into FY28	0.00%	(0)									
FY25 funds carried into FY27			100,000									
567430	674 (FED)	% OF FUNDING	100		0.0000							
FY25	FTA 5310 Transit	Direct Labor	28,112									
funds	65.2742%	Fringe Benefits	18,350									
	116.0386%	INDIRECT	32,621									
	FY2027 CAP Rates	OTHER DIRECT	5,547									
		TOTAL	84,629									
	FY25 Carrying into FY28	15.37%	15,371									
Carryover Sub-Total			100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 OH	CPG (PL/FTA)	Direct Labor	712,738	0	134,360	82,551	10,305	24,936	0	0	0	16,567
Carryover	65.2742%	Fringe Benefits	465,234	0	87,703	53,885	6,727	16,277	0	0	0	10,814
FY27 KY	116.0386%	INDIRECT	827,051	0	155,910	95,792	11,958	28,936	0	0	0	19,224
funds	FY2027 CAP Rates	OTHER DIRECT	383,631	0	120,236	93,433	1,139	2,756	0	0	0	22,908
		TOTAL	2,388,655	0	498,209	325,661	30,129	72,906	0	0	0	69,513
FY27 Funding Sub-Total			100		21.0077	61.4217	7.6777	18.5783				12.3223
FY27	CPG (PL/FTA)	Direct Labor	988,277	10,629	212,883	130,756	16,345	39,550	0	0	0	26,232
funds	65.2742%	Fringe Benefits	645,089	6,937	138,958	85,350	10,669	25,816	0	0	0	17,123
	116.0386%	INDIRECT	1,146,782	12,333	247,027	151,728	18,966	45,893	0	0	0	30,439
	FY2027 CAP Rates	OTHER DIRECT	392,430	100	33,754	20,732	2,592	6,271	0	0	0	4,159
		TOTAL	3,172,579	30,000	632,621	388,567	48,571	117,530	0	0	0	77,954
	Carrying into FY28 Sub-Total		2,019,375	0	420,995	258,582	32,323	78,214	0	0	0	51,876

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
	Grand Total	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
	CPG (PL/FTA)	Direct Labor	1,701,015	10,629	347,243	213,308	26,650	64,486	0	0	0	42,799
	65.2742%	Fringe Benefits	1,110,324	6,937	226,660	139,236	17,395	42,093	0	0	0	27,937
	116.0386%	INDIRECT	1,973,833	12,333	402,936	247,520	30,924	74,829	0	0	0	49,663
	FY2027 CAP Rates	OTHER DIRECT	776,061	100	153,990	114,165	3,731	9,027	0	0	0	27,067
		TOTAL	5,561,233	30,000	1,130,830	714,228	78,700	190,436	0	0	0	147,466

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
668550	685 (FED)	% OF FUNDING	100		0.0000							
FY26 IN Carryover	INDOT SPR	Direct Labor	11,083									
		65.2742% Fringe Benefits	7,235									
		116.0386% INDIRECT	12,861									
	FY2027 CAP Rates	OTHER DIRECT	0									
		Rates TOTAL	31,179									
FY27 Funding			75,000									
668550	685 (FED)	% OF FUNDING	100		0.0000							
FY27 funds	INDOT SPR	Direct Labor	25,778									
		65.2742% Fringe Benefits	16,827									
		116.0386% INDIRECT	29,913									
	FY2027 CAP Rates	OTHER DIRECT	2,483									
		TOTAL	75,000									
	FY27 Unspent Balance	0.00%	(0)									
FY27 Funding			806,252		169,375				135,500			33,875
761040	610 (FED)	% OF FUNDING	100		21.0077				80.0000			20.0000
FY27 funds	Land Use	Direct Labor	276,458		58,077				46,462			11,615
		65.2742% Fringe Benefits	180,456		37,910				30,328			7,582
		116.0386% INDIRECT	320,798		67,392				53,914			13,478
	FY2027 CAP Rates	OTHER DIRECT	28,540		5,996				4,796			1,199
		TOAL	806,252		169,375				135,500			33,875
	FY27 Unspent Balance	0.00%	0		0				0			0

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

			TOTAL							LOCAL	LOCAL	LOCAL
			PROJECT			FEDERAL	KYTC	FTA	FHWA	Contributed		
Project	Project	COST	COST	OTHER	KENTUCKY	KY - PL	KY-ST	KY-Fed	KY-SNK	Services	Partner	COUNTY
Code	Name	CATEGORY		FUNDS	SHARE	FUNDS	FUNDS	FUNDS	FUNDS	Match	Match	FUNDS
	FY27 Funding		75,568		15,875				12,700		3,175	
761050	610 (FED)	% OF FUNDING	100		21.0077				80.0000		20.0000	
FY27	Fiscal Impact Anlys	Direct Labor	5,590		1,174				939		235	
funds		65.2742% Fringe Benefits	3,649		766				613		153	
		116.0386% INDIRECT	6,486		1,363				1,090		273	
		FY2027 CAP Rates OTHER DIRECT	0		0				0		0	
		TOTAL	15,724		3,303				2,643		661	
	FY27 Unspent Balance	79.19%	59,844		12,572				10,057		2,514	
	Carryover Sub-Total	% OF FUNDING	100		21.0077				80.0000		20.0000	20.0000
FY26 OH	STBG/SNK/SPR	Direct Labor	11,083		0	0	0	0	0	0	0	0
Carryover		65.27% Fringe Benefits	7,235		0	0	0	0	0	0	0	0
FY27		116.04% INDIRECT	12,861		0	0	0	0	0	0	0	0
funds		FY2027 CAP Rates OTHER DIRECT	0		0	0	0	0	0	0	0	0
		Rates TOTAL	31,179		0	0	0	0	0	0	0	0
	FY27 Funding Sub-Total	% OF FUNDING	100		21.0077				80.0000		20.0000	20.0000
FY27	STBG/SNK/SPR	Direct Labor	307,826		59,252	0	0	0	47,401	0	235	11,615
funds		65.2742% Fringe Benefits	200,931		38,676	0	0	0	30,941	0	153	7,582
		116.0386% INDIRECT	357,197		68,755	0	0	0	55,004	0	273	13,478
		FY2027 CAP Rates OTHER DIRECT	31,023		5,996	0	0	0	4,796	0	0	1,199
		Sub-Total	896,976		172,678	0	0	0	138,143	0	661	33,875
	FY27 Unspent Balance		59,844		12,572	0	0	0	10,058	0	2,514	0

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
FY27 Funding					54,125				43,300	10,825		
766540	665 (FED)	% OF FUNDING	100		21.0077				80.0000	20.0000		0.0000
FY27 funds	Clean Air Program	Direct Labor	7,212		1,515				1,515			
		65.2742% Fringe Benefits	4,708		989				989			
		116.0386% INDIRECT	8,369		1,758				1,758			
		FY2027 CAP Rates Contributed Svs	9,493		9,493					9,493		
		OTHER DIRECT	160,467		33,710				33,710			
		Sub-Total	190,250		47,466				37,973	9,493		0
FY27 Unspent Balance		12.30%	26,690		6,659			5,327	1,332		0	
FY27 Funding					56,500				45,200	11,300		
766710	667 (FED)	% OF FUNDING	100		21.0077				80.0000	20.0000		0.0000
FY27 funds	Rideshare	Direct Labor	7,212		1,515				1,515			
		65.2742% Fringe Benefits	4,708		989				989			
		116.0386% INDIRECT	8,369		1,758				1,758			
		FY2027 CAP Rates Contributed Svs	10,276		10,276					10,276		
		OTHER DIRECT	175,368		36,841				36,841			
		TOTAL	205,933		51,379				41,103	10,276		0
FY27 Unspent Balance		9.06%	20,526		5,121			4,097	1,024		0	
FY27 Funding					25,700							
671020	710 (FED)	% OF FUNDING	100									
FY26 funds Carryover	Ohio DWA	Direct Labor	8,848									
		65.2742% Fringe Benefits	5,776									
		116.0386% INDIRECT	10,268									
		FY2027 CAP Rates OTHER DIRECT	807									
		TOTAL	25,700									
FY26 Unspent Balance		0.00%	0									

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
	FY27 Funding		138,514									
771060	710 (FED)	% OF FUNDING	100									
FY27 funds	604b Water-Core	Direct Labor	49,119									
	65.2742%	Fringe Benefits	32,062									
	116.0386%	INDIRECT	56,997									
	FY2027 CAP Rates	OTHER DIRECT	335									
		TOTAL	138,514									
	FY27 Unspent Balance	0.00%	0									
	FY27 Funding		75,000									
771090	710 (FED)	% OF FUNDING	100									
FY27 funds	OH Gen Asmbly Water - Core	Direct Labor	26,577									
	65.2742%	Fringe Benefits	17,349									
	116.0386%	INDIRECT	30,841									
	FY2027 CAP Rates	OTHER DIRECT	233									
		TOTAL	75,000									
	FY27 Unspent Balance	0.00%	0									
	FY27 Funding		166,308									
471120	711 (FED)	% OF FUNDING	100									
FY24 funds Carryover	US EPA CPRG	Direct Labor	19,715									
	65.2742%	Fringe Benefits	12,869									
	116.0386%	INDIRECT	22,877									
	FY2027 CAP Rates	OTHER DIRECT	110,846									
		TOTAL	166,308									
	FY24 Unspent Balance	0.00%	0									

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
771010	710 (LOCAL)	% OF FUNDING	100									
FY27	Local Water	Direct Labor	22,568									
funds	65.2742%	Fringe Benefits	14,731									
	116.0386%	INDIRECT	26,188									
	FY2027 CAP Rates	OTHER DIRECT	4,174									
		TOTAL	67,661									
780010	800 (LOCAL)	% OF FUNDING	100									
FY27	Regional Planning	Direct Labor	24,712									
funds	65.2742%	Fringe Benefits	16,131									
	116.0386%	INDIRECT	28,676									
	FY2027 CAP Rates	OTHER DIRECT	481									
		TOTAL	70,000									
260001	(LOCAL)	% OF FUNDING	100									
FY27	General & Admin.	Direct Labor	36,710									
funds	65.2742%	Fringe Benefits	23,962									
	116.0386%	INDIRECT	42,597									
	FY2027 CAP Rates	OTHER DIRECT	139,034									
		TOTAL	242,303									

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	KENTUCKY SHARE	FEDERAL KY - PL FUNDS	KYTC KY-ST FUNDS	FTA KY-Fed FUNDS	FHWA KY-SNK FUNDS	LOCAL KY Contributed Services Match	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS
			% OF FUNDING	100	0.0000							
FY27	GRAND TOTALS	Direct Labor	2,222,600	10,629	409,525	213,308	26,650	64,486	50,432	0	235	54,414
	65.2742%	Dir Labor Fringe Be	1,450,786	6,937	267,315	139,236	17,395	42,093	32,919	0	153	35,519
	116.0386%	INDIRECT	2,579,074	12,333	475,207	247,520	30,924	74,829	58,520	0	273	63,142
	FY2027 CAP Rates	Contributed Svs	19,769	0	19,769	0	0	0	0	19,769	0	0
		OTHER DIRECT	1,398,829	100	230,537	114,165	3,731	9,027	75,348	0	0	28,267
		TOTAL	7,671,058	30,000	1,402,353	714,228	78,700	190,436	217,218	19,769	661	181,341
Prepared by KLH 2/18/26												
Final Review by: KLH 2/20/26												

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
660110	601 (FED)	% OF FUNDING	100		0.0000						0.0000
FY26 OH	Short Range	Direct Labor	11,968								
Carryover	65.2742%	Fringe Benefits	7,812								
FY27 KY	116.0386%	INDIRECT	13,887								
funds	FY2027 CAP Rates	OTHER DIRECT	333								
		TOTAL	34,000								
FY27 Funding			76,000								
760110	601 (FED)	% OF FUNDING	100								
FY27	Short Range	Direct Labor	13,893								
funds	65.2742%	Fringe Benefits	9,069								
	116.0386%	INDIRECT	16,121								
	FY2027 CAP Rates	OTHER DIRECT	382								
		TOTAL	39,465								
	FY27 Carrying into FY28	48.07%	36,535								
660210	602 (FED)	% OF FUNDING	100		0.0000						0.0000
FY26 OH	TIP	Direct Labor	828								
Carryover	65.2742%	Fringe Benefits	540								
FY27 KY	116.0386%	INDIRECT	960								
funds	FY2027 CAP Rates	OTHER DIRECT	672								
		TOTAL	3,000								
FY27 Funding			307,000								
760210	602 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27	TIP	Direct Labor	103,151								
funds	65.2742%	Fringe Benefits	67,331								
	116.0386%	INDIRECT	119,695								
	FY2027 CAP Rates	OTHER DIRECT	4,239								
		TOTAL	294,417								
	FY27 Carrying into FY28	4.10%	12,583								

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
660510	605 (FED)	% OF FUNDING	100		0.0000						0.0000
FY26 OH	Cont Plan- Surv.	Direct Labor	251,873								
Carryover	65.2742%	Fringe Benefits	164,408								
FY27 KY	116.0386%	INDIRECT	292,270								
funds	FY2027 CAP Rates	OTHER DIRECT	34,449								
		TOTAL	743,000								
FY27 Funding			2,271,380								
760510	605 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27	Cont Plan- Surv.	Direct Labor	585,294								
funds	65.2742%	Fringe Benefits	382,046								
	116.0386%	INDIRECT	679,167								
	FY2027 CAP Rates	OTHER DIRECT	116,889								
		TOTAL	1,763,396								
	FY27 Carrying into FY28	22.36%	507,984								
FY27 Funding			30,000	30,000							
				Local							
7560560	605 (FED)	% OF FUNDING	100	100.00	0.0000						0.0000
Local	RAVEN 911	Direct Labor	10,629	10,629							
FY27	65.2742%	Fringe Benefits	6,937	6,937							
funds	116.0386%	INDIRECT	12,333	12,333							
	FY2027 CAP Rates	OTHER DIRECT	100	100							
		TOTAL	30,000	30,000							
	FY27 Carrying into FY28	0.00%	0	0							

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
661010	610 (FED)	% OF FUNDING	100		0.0000						0.0000
FY26 OH	Transportation Plan	Direct Labor	249,969								
Carryover	65.2742%	Fringe Benefits	163,165								
FY27 KY	116.0386%	INDIRECT	290,060								
funds	FY2027 CAP Rates	OTHER DIRECT	32,806								
		TOTAL	736,000								
FY27 Funding			1,260,000								
761010	610 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27	Transportation Plan	Direct Labor	121,091								
funds	65.2742%	Fringe Benefits	79,041								
	116.0386%	INDIRECT	140,513								
	FY2027 CAP Rates	OTHER DIRECT	24,610								
		TOTAL	365,255								
	FY27 Carrying into FY28	71.01%	894,745								
662520	625 (FED)	% OF FUNDING	100		0.0000						0.0000
FY26 OH	Services	Direct Labor	111,158								
Carryover	65.2742%	Fringe Benefits	72,558								
FY27 KY	116.0386%	INDIRECT	128,987								
funds	FY2027 CAP Rates	OTHER DIRECT	2,297								
		TOTAL	315,000								
FY27 Funding			500,000								
762520	625 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27	Services	Direct Labor	2,959								
funds	65.2742%	Fringe Benefits	1,932								
	116.0386%	INDIRECT	3,434								
	FY2027 CAP Rates	OTHER DIRECT	5,419								
		TOTAL	13,744								
	FY27 Carrying into FY28	97.25%	486,256								

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
FY27 Funding			350,000								
766510	665 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27 funds	Regional Freight Plan Update	Direct Labor	124,340								
	65.2742%	Fringe Benefits	81,161								
	116.0386%	INDIRECT	144,282								
	FY2027 CAP Rates	OTHER DIRECT	217								
		TOTAL	350,000								
	FY27 Unspent Balance	0.00%	(0)								
66843	684 (FED)	% OF FUNDING	100		0.0000						0.0000
FY26 OH Carryover	OH Excl Trans Plan	Direct Labor	0								
	65.2742%	Fringe Benefits	0								
	116.0386%	INDIRECT	0								
	FY2027 CAP Rates	OTHER DIRECT	201,058								
		TOTAL	201,058								
684 (FED)			238,631								
76843	684 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27 OH funds	OH Excl Trans Plan	Direct Labor	0								
	65.2742%	Fringe Benefits	0								
	116.0386%	INDIRECT	0								
	FY2027 CAP Rates	OTHER DIRECT	238,631								
		TOTAL	238,631								
	FY27 Carrying into FY28	0.00%	0								

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
FY27 Funding			28,571								
768630	686 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27	KY Excl Trans Plan	Direct Labor	9,497								
KY funds	65.2742%	Fringe Benefits	6,199								
	116.0386%	INDIRECT	11,020								
	FY2027 CAP Rates	OTHER DIRECT	1,855								
		TOTAL	28,571								
	FY26 Unspent Balance	0.00%	0								
Project			105,785								
668610	686 (FED)	% OF FUNDING	100		0.0000						0.0000
FY26	KY Discretionary	Direct Labor	137								
KY funds	65.2742%	Fringe Benefits	89								
Carryover	116.0386%	INDIRECT	159								
	FY2027 CAP Rates	OTHER DIRECT	105,400								
		TOTAL	105,785								
	FY26 Unspent Balance	0.00%	0								
669510	695 (FED)	% OF FUNDING	100		0.0000						0.0000
FY26 OH	UPWP Admin.	Direct Labor	6,041								
Carryover	65.2742%	Fringe Benefits	3,943								
FY27 KY	116.0386%	INDIRECT	7,010								
funds	FY2027 CAP Rates	OTHER DIRECT	6								
		TOTAL	17,000								
FY27 Funding			45,000								
769510	695 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27	UPWP Admin.	Direct Labor	8,155								
funds	65.2742%	Fringe Benefits	5,323								
	116.0386%	INDIRECT	9,463								
	FY2027 CAP Rates	OTHER DIRECT	6								
		TOTAL	22,946								
	FY27 Carrying into FY28	49.01%	22,054								

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
669710	697 (FED)	% OF FUNDING	100		0.0000						0.0000
FY26 OH	Trans Prgrm Reptg	Direct Labor	1,063								
Carryover	65.2742%	Fringe Benefits	694								
FY27 KY	116.0386%	INDIRECT	1,234								
funds	FY2027 CAP Rates	OTHER DIRECT	10								
		TOTAL	3,000								
FY27 Funding			30,000								
769710	697 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27	Trans Prgrm Reptg	Direct Labor	8,931								
funds	65.2742%	Fringe Benefits	5,830								
	116.0386%	INDIRECT	10,364								
	FY2027 CAP Rates	OTHER DIRECT	30								
		TOTAL	25,154								
	FY27 Carrying into FY28	16.15%	4,846								
672010	720 (FED)	% OF FUNDING	100		0.0000						0.0000
FY26 OH	Mobile Srce Emissions	Direct Labor	6,025								
Carryover	65.2742%	Fringe Benefits	3,933								
FY27 KY	116.0386%	INDIRECT	6,991								
funds	FY2027 CAP Rates	OTHER DIRECT	51								
		TOTAL	17,000								
FY27 Funding			40,000								
772010	720 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27	Mobile Srce Emissions	Direct Labor	337								
funds	65.2742%	Fringe Benefits	220								
	116.0386%	INDIRECT	391								
	FY2027 CAP Rates	OTHER DIRECT	52								
		TOTAL	999								
	FY27 Carrying into FY28	97.50%	39,001								

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
FY24 Funds carried into FY27			129,182								
467430	674 (FED)	% OF FUNDING	100		0.0000						0.0000
FY24	FTA 5310 Transit	Direct Labor	45,565								
Carryover	65.2742%	Fringe Benefits	29,742								
	116.0386%	INDIRECT	52,873								
	FY2027 CAP Rates	OTHER DIRECT	1,002								
	Rates	TOTAL	129,182								
	FY24 Carrying into FY28	0.00%	(0)								
FY25 funds carried into FY27			100,000								
567430	674 (FED)	% OF FUNDING	100		0.0000						0.0000
FY25	FTA 5310 Transit	Direct Labor	28,112								
funds	65.2742%	Fringe Benefits	18,350								
	116.0386%	INDIRECT	32,621								
	FY2027 CAP Rates	OTHER DIRECT	5,547								
	TOTAL		84,629								
	FY25 Carrying into FY28	15.37%	15,371								
Carryover Sub-Total			100		0.0000						0.0000
FY26 OH	CPG (PL/FTA)	Direct Labor	712,738	0	0	0	0	0	0		0
Carryover	65.2742%	Fringe Benefits	465,234	0	0	0	0	0	0		0
FY27 KY	116.0386%	INDIRECT	827,051	0	0	0	0	0	0		0
funds	FY2027 CAP Rates	OTHER DIRECT	383,631	0	0	0	0	0	0		0
	TOTAL		2,388,655	0	0	0	0	0	0		0
FY27 Funding Sub-Total			100		100.0000	80.0000		20.0000			0.0000
FY27	CPG (PL/FTA)	Direct Labor	988,277	10,629	0	0	0	0	0		0
funds	65.2742%	Fringe Benefits	645,089	6,937	0	0	0	0	0		0
	116.0386%	INDIRECT	1,146,782	12,333	0	0	0	0	0		0
	FY2027 CAP Rates	OTHER DIRECT	392,430	100	0	0	0	0	0		0
	TOTAL		3,172,579	30,000	0	0	0	0	0		0
Carrying into FY28 Sub-Total			2,019,375	0	0	0	0	0	0		0

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
Grand Total			100		100.0000	80.0000		20.0000			0.0000
CPG (PL/FTA)											
		Direct Labor	1,701,015	10,629	0	0	0	0	0		0
		65.2742% Fringe Benefits	1,110,324	6,937	0	0	0	0	0		0
		116.0386% INDIRECT	1,973,833	12,333	0	0	0	0	0		0
		FY2027 CAP Rates OTHER DIRECT	776,061	100	0	0	0	0	0		0
		TOTAL	5,561,233	30,000	0	0	0	0	0		0

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
668550	685 (FED)	% OF FUNDING	100		100.0000		80.0000		20.0000		100.0000
FY26 IN Carryover	INDOT SPR	Direct Labor	11,083		11,083		8,867		2,217		0
		65.2742% Fringe Benefits	7,235		7,235		5,788		1,447		0
		116.0386% INDIRECT	12,861		12,861		10,289		2,572		0
	FY2027 CAP Rates	OTHER DIRECT	0		0		0		0		0
		Rates TOTAL	31,179		31,179		24,943		6,236		0
FY27 Funding			75,000		75,000		60,000		15,000		
668550	685 (FED)	% OF FUNDING	100		100.0000		80.0000		20.0000		100.0000
FY27 funds	INDOT SPR	Direct Labor	25,778		25,778		20,623		5,156		0
		65.2742% Fringe Benefits	16,827		16,827		13,461		3,365		0
		116.0386% INDIRECT	29,913		29,913		23,930		5,983		0
	FY2027 CAP Rates	OTHER DIRECT	2,483		2,483		1,986		497		0
		TOTAL	75,000		75,000		60,000		15,000		0
FY27 Unspent Balance			0.00% (0)		(0)		(0)		(0)		
FY27 Funding			806,252								
761040	610 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27 funds	Land Use	Direct Labor	276,458								
		65.2742% Fringe Benefits	180,456								
		116.0386% INDIRECT	320,798								
	FY2027 CAP Rates	OTHER DIRECT	28,540								
		TOAL	806,252								
FY27 Unspent Balance			0.00% 0								

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
FY27 Funding			75,568								
761050	610 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27 funds	Fiscal Impact Anlys	Direct Labor	5,590								
		65.2742% Fringe Benefits	3,649								
		116.0386% INDIRECT	6,486								
		FY2027 CAP Rates OTHER DIRECT	0								
		TOTAL	15,724								
FY27 Unspent Balance			79.19%	59,844							
Carryover Sub-Total			% OF FUNDING	100	100.0000	80.0000	0.0000	20.0000			0.0000
FY26 OH	STBG/SNK/SPR	Direct Labor	11,083		11,083	0	8,867	0	2,217		0
Carryover		65.27% Fringe Benefits	7,235		7,235	0	5,788	0	1,447		0
FY27		116.04% INDIRECT	12,861		12,861	0	10,289	0	2,572		0
funds		FY2027 CAP Rates OTHER DIRECT	0		0	0	0	0	0		0
		Rates TOTAL	31,179		31,179	0	24,943	0	6,236		0
FY27 Funding Sub-Total			% OF FUNDING	100	100.0000	80.0000	0.0000	20.0000			0.0000
FY27	STBG/SNK/SPR	Direct Labor	307,826		25,778	0	20,623	0	5,156		0
funds		65.2742% Fringe Benefits	200,931		16,827	0	13,461	0	3,365		0
		116.0386% INDIRECT	357,197		29,913	0	23,930	0	5,983		0
		FY2027 CAP Rates OTHER DIRECT	31,023		2,483	0	1,986	0	497		0
		Sub-Total	896,976		75,000	0	60,000	0	15,000		0
FY27 Unspent Balance			59,844		(0)	0	(0)	0	(0)		0

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
FY27 Funding			216,940								
766540	665 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27 funds	Clean Air Program	Direct Labor	7,212								
		65.2742% Fringe Benefits	4,708								
		116.0386% INDIRECT	8,369								
		FY2027 CAP Rates Contributed Svs	9,493								
		OTHER DIRECT	160,467								
		Sub-Total	190,250								
	FY27 Unspent Balance	12.30%	26,690								
FY27 Funding			226,459								
766710	667 (FED)	% OF FUNDING	100		0.0000						0.0000
FY27 funds	Rideshare	Direct Labor	7,212								
		65.2742% Fringe Benefits	4,708								
		116.0386% INDIRECT	8,369								
		FY2027 CAP Rates Contributed Svs	10,276								
		OTHER DIRECT	175,368								
		TOTAL	205,933								
	FY27 Unspent Balance	9.06%	20,526								
FY27 Funding			25,700						25,700		
671020	710 (FED)	% OF FUNDING	100							100.0000	0.0000
FY26 funds Carryover	Ohio DWA	Direct Labor	8,848							8,848	
		65.2742% Fringe Benefits	5,776							5,776	
		116.0386% INDIRECT	10,268							10,268	
		FY2027 CAP Rates OTHER DIRECT	807							807	
		TOTAL	25,700							25,700	
FY26 Unspent Balance			0.00%	0						0	

Ohio-Kentucky-Indiana Regional Council of Governments
FY2027 Unified Planning Work Program
Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
	FY27 Funding		138,514								
771060	710 (FED)	% OF FUNDING	100								0.0000
FY27 funds	604b Water-Core	Direct Labor	49,119								
		65.2742% Fringe Benefits	32,062								
		116.0386% INDIRECT	56,997								
		FY2027 CAP Rates OTHER DIRECT	335								
		TOTAL	138,514								
	FY27 Unspent Balance	0.00%	0								
	FY27 Funding		75,000								
771090	710 (FED)	% OF FUNDING	100								0.0000
FY27	OH Gen Asmbly Water - Core	Direct Labor	26,577								
		65.2742% Fringe Benefits	17,349								
		116.0386% INDIRECT	30,841								
		FY2027 CAP Rates OTHER DIRECT	233								
		TOTAL	75,000								
	FY27 Unspent Balance	0.00%	0								
	FY27 Funding		166,308								
471120	711 (FED)	% OF FUNDING	100								0.0000
FY24 funds Carryover	US EPA CPRG	Direct Labor	19,715								
		65.2742% Fringe Benefits	12,869								
		116.0386% INDIRECT	22,877								
		FY2027 CAP Rates OTHER DIRECT	110,846								
		TOTAL	166,308								
	FY24 Unspent Balance	0.00%	0								

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
771010	710 (LOCAL)	% OF FUNDING	100								100.0000
FY27	Local Water	Direct Labor	22,568								22,568
funds	65.2742%	Fringe Benefits	14,731								14,731
	116.0386%	INDIRECT	26,188								26,188
	FY2027 CAP Rates	OTHER DIRECT	4,174								4,174
		TOTAL	67,661								67,661
780010	800 (LOCAL)	% OF FUNDING	100								100.0000
FY27	Regional Planning	Direct Labor	24,712								24,712
funds	65.2742%	Fringe Benefits	16,131								16,131
	116.0386%	INDIRECT	28,676								28,676
	FY2027 CAP Rates	OTHER DIRECT	481								481
		TOTAL	70,000								70,000
260001	(LOCAL)	% OF FUNDING	100								100.0000
FY27	General & Admin.	Direct Labor	36,710								36,710
funds	65.2742%	Fringe Benefits	23,962								23,962
	116.0386%	INDIRECT	42,597								42,597
	FY2027 CAP Rates	OTHER DIRECT	139,034								139,034
		TOTAL	242,303								242,303

Ohio-Kentucky-Indiana Regional Council of Governments
 FY2027 Unified Planning Work Program
 Labor Base for Fringe and Indirect Cost Allocation Plans
 by Funding Source and Cost Category

Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	FEDERAL INDOT FHWA/FTA CPG FUNDS	FEDERAL INDOT FHWA SPR FUNDS	LOCAL Partner Match	LOCAL OKI COUNTY FUNDS	SPECIAL PROJECTS	LOCAL OKI COUNTY FUNDS
		% OF FUNDING	100		0.0000						0.0000
FY27	GRAND TOTALS	Direct Labor	2,222,600	10,629	36,862	0	29,489	0	7,372	8,848	83,990
	65.2742%	Dir Labor Fringe Be	1,450,786	6,937	24,061	0	19,249	0	4,812	5,777	54,824
	116.0386%	INDIRECT	2,579,074	12,333	42,774	0	34,219	0	8,555	10,268	97,461
	FY2027 CAP Rates	Contributed Svs	19,769	0	0	0	0	0	0	0	0
		OTHER DIRECT	1,398,829	100	2,483	0	1,986	0	497	807	143,689
		TOTAL	7,671,058	30,000	106,179	0	84,943	0	21,236	25,700	379,964
											1,001,200

Prepared by KLH 2/18/26
 Final Review by: KLH 2/20/26



FRINGE BENEFIT & INDIRECT COST RATE AGREEMENT

Between the Ohio Department of Transportation (ODOT) and
OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
(the Organization)

The rates approved in this Agreement are for use on grants, contracts, and other agreements with the Federal Government, ODOT, and other State agencies, as applicable, subject to the conditions in SECTION III.

SECTION I: INDIRECT COST RATES

RATE TYPE: The Organization uses the following method to calculate Fringe Benefit and Indirect Cost rates:

☒ **Provisional Rate Method.** The provisional rates are based on the actual costs of the most recently audited calendar year, with adjustments for projected changes. The Organization shall bill the approved rates during the calendar year. At the end of the calendar year, actual rates are calculated, and the difference between the estimated and actual costs for the period covered by the rates is identified for each specific contract. Any variance is either billed as an additional cost or refunded to the grantor agency, as applicable. No carryforward provision is permitted to adjust future rates for the variance.

☐ **Fixed Rate with Carry-Forward Method.** The rates are calculated based on the most recently audited fiscal year, with adjustments for projected changes. Once approved, the fixed rates are estimated billing rates applied during the contract period. At the end of the fiscal year, actual rates are computed, and the difference between the estimated and actual costs for the period is carried forward as an adjustment to future rates.

The rates listed in the following table were computed using the method selected above, as supported by the latest Schedule of Direct Labor, Fringe Benefits, and General Overhead submitted by the Organization.

RATE	EFFECTIVE PERIOD		RATE (%)	APPLICATION
	FROM	TO		
ESTIMATED	7/1/2024	6/30/2025	62.30	FRINGE BENEFIT RATE
ESTIMATED	7/1/2024	6/30/2025	112.76	INDIRECT COST RATE
FINAL (ACTUAL)	7/1/2024	6/30/2025	62.59	FRINGE BENEFIT RATE
FINAL (ACTUAL)	7/1/2024	6/30/2025	118.64	INDIRECT COST RATE
ESTIMATED	7/1/2025	6/30/2026	64.04	FRINGE BENEFIT RATE
ESTIMATED	7/1/2025	6/30/2026	113.38	INDIRECT COST RATE
ESTIMATED	7/1/2026	6/30/2027	65.27	FRINGE BENEFIT RATE
ESTIMATED	7/1/2026	6/30/2027	116.04	INDIRECT COST RATE

Allocation Bases. (See Section II for additional details.)

- For Fringe Benefits, the base is **Total Labor** (the sum of direct and indirect labor).
See Section II.A for additional details.
- For Indirect Costs, the base is **Total Direct Labor** ☒ excluding direct labor fringe benefits.
☐ including direct labor fringe benefits.

Note: ODOT approved the rates listed above based on a limited, correspondence desk review of a Cost Allocation Plan prepared and submitted by the Organization. This approval does not constitute an audit or cognizant review.

SECTION II: SPECIAL REMARKS

A. **TREATMENT OF FRINGE BENEFITS:**

Fringe benefits include items such as Holiday Pay, Sick and Vacation Pay, PERS, Hospitalization, and Workers' Compensation. These expenses are billed to the contract(s) based on the applicable fringe benefit rate, which is applied to specific projects using the allocation base specified above.

B. **TREATMENT OF INDIRECT COSTS:**

Indirect costs are not specifically identified with a cost objective. Indirect costs include operational and administrative expenses (e.g., payroll processing, building rent, and depreciation). These expenses are billed to the contract(s) based on the applicable indirect cost rate, which is applied to specific projects using the allocation base specified above.

SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the Organization were included in its indirect cost pool as finally accepted, as such costs are legal obligations of the Organization and are allowable under the governing cost principles; (2) No costs that have been treated as indirect costs are also claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the Organization that was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government, ODOT, or other State agencies. In such situations, the rate(s) would be subject to renegotiation at the discretion of the applicable governmental entity.

B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system the Organization identified as effective during the Agreement period. Changes to the method of accounting for costs that affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized ODOT representative. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

C. USE BY OTHER FEDERAL/STATE AGENCIES:

The rates in this Agreement were approved in accordance with the authority in 2 CFR Part 200 and should be applied to grants, contracts, and other agreement covered by this Regulation, subject to any limitations listed in Section III.A. The Organization may provide copies of this Agreement to other Federal agencies to give them early notification of the Agreement.

D. OTHER:

If any Federal contract, grant, or other agreement reimburses indirect costs by a means other than the approved rate(s) in this Agreement, the Organization must (1) credit such costs to the affected programs, and (2) apply the approved rate(s) using the appropriate cost allocation base to identify the proper amount of indirect costs allocable to these programs.

E. FULLY EXECUTED AGREEMENT:

This Agreement is in draft format until signed by representatives of both ODOT and the Organization. The Agreement is deemed fully executed as of the date of the latest signature shown below.

BY THE ORGANIZATION:

**OHIO-KENTUCKY-INDIANA REGIONAL
COUNCIL OF GOVERNMENTS**

(DEPARTMENT/AGENCY)

Mark Policinski

Mark Policinski (May 19, 2026 16:09:42 EDT)

(SIGNATURE)

Mark R. Policinski

(NAME)

Executive Director/CEO

(TITLE)

5/19/2026

(DATE)

**BY THE PASS-THROUGH ENTITY ON BEHALF
OF THE FEDERAL GOVERNMENT:**

Ohio Department of Transportation

(DEPARTMENT/AGENCY)

Pamela Boratyn /SPG

Pamela Boratyn as signed by Scot Gormley

Director

(TITLE)

5/18/2026

(DATE)