

APPENDIX B

COST ALLOCATION



OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2023 - June 30, 2024

		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026
EMPLOYEE WAGES					
Indirect Labor					
Acct. #	Acct. Name				
24020201200-510501 / 26020201200-510501	Salaries - Indirect Administration	\$304,918.16	\$344,936.65	(\$40,018.49)	\$382,601.03
24020201200-510502 / 26020201200-510502	Salaries - Indirect Accounting/Finance	\$316,347.28	\$298,283.49	\$18,063.79	\$337,342.08
24020201200-510504 / 26020201200-510504	Salaries - Indirect Communications	\$135,547.33	\$131,562.76	\$3,984.57	\$148,706.28
24020201200-510506 / 26020201200-510506	Salaries - Indirect Administrative Support	\$11,047.08	\$9,464.12	\$1,582.96	\$12,762.45
Subtotal - Indirect Labor		\$767,859.85	\$784,247.02	(\$16,387.17)	\$881,411.84
Direct Labor					
Acct. #	Acct. Name				
24010100100-510500 / 26010100100-510500	Salaries - General and Administrative	\$35,608.58	\$5,321.79	\$30,286.79	\$25,375.73
24010100200-510500 / 26010100200-510500	Salaries - General and Administrative - Annual Meeting	\$3,318.25	\$4,957.21	(\$1,638.96)	\$8,077.61
24010605600-510500 / 26010605600-510500	Salaries - RAVEN 911	\$10,360.03	\$5,150.84	\$5,209.19	\$10,749.56
2401610200-510500 / 2601610200-510500	Salaries - Freight Conference	\$0.00	\$0.00	\$0.00	\$0.00
24280667100-510500 / 25280667100-510500	Salaries - RideShare	\$11,393.96	\$7,639.93	\$3,754.03	\$6,766.32
23080601100-510500 / 25080601100-510500	Salaries - Short Range Planning co	\$2,154.94	\$4,227.12	(\$2,072.18)	\$7,913.15
23080602100-510500 / 25080602100-510500	Salaries - Trans Imprvmt Program co	\$6,877.22	\$9,374.31	(\$2,497.09)	\$16,187.22
23080605100-510500 / 25080605100-510500	Salaries - Continuing Planning Surveillance co	\$15,211.19	\$96,661.79	(\$81,450.60)	\$239,177.40
23080610100-510500 / 52080610100-510500	Salaries - Transportation Plan co	\$21,018.08	\$41,519.16	(\$20,501.08)	\$232,413.39
23080610200-510500 / 52080610200-510500	Salaries - Long Range Plng - Freight Conference co	\$7,909.39	\$19,810.20	(\$11,900.81)	\$0.00
23080625200-510500 / 25080625200-510500	Salaries - Services co	\$10,394.80	\$13,804.52	(\$3,409.72)	\$59,209.33
23080665100-510500 / 25080665100-510500	Salaries - Regional Freight Plan co	\$1,395.98	\$166.37	\$1,229.61	\$0.00
25080684300-510500	Salaries - OH Exclusive - Transportation Planning	\$0.00	\$0.00	\$0.00	\$0.00
23080695100-510500 / 25080695100-510500	Salaries - UPWP Administration co	\$1,105.80	\$1,585.95	(\$480.15)	\$1,081.02
23080697100-510500 / 25080697100-510500	Salaries - Trans Program Reporting co	\$858.71	\$0.00	\$858.71	\$72.09
23080720100-510500 / 25080720100-510500	Salaries - Mobile Source Emissions co	\$396.98	\$588.83	(\$191.85)	\$360.46
24080601100-510500 / 26080601100-510500	Salaries - Short Range Planning	\$24,158.62	\$18,981.41	\$5,177.21	\$20,635.54
24080602100-510500 / 26080602100-510500	Salaries - Trans Improvement Program	\$82,068.08	\$78,568.00	\$3,500.08	\$83,153.19
24080605100-510500 / 26080605100-510500	Salaries - Continuing Planning - Surveillance	\$732,925.75	\$599,976.31	\$132,949.44	\$608,538.87
24080605700-510500 / 26080605700-510500	Salaries - UAV Inspection Flights KYTC	\$0.00	\$0.00	\$0.00	\$0.00
24080610100-510500 / 26080610100-510500	Salaries - Transportation Plan	\$430,694.67	\$331,240.10	\$99,454.57	\$186,570.06
24080610200-510500 / 26080610200-510500	Salaries - Long Range Plng - Freight Conference	\$21,897.78	\$18,141.33	\$3,756.45	\$0.00
24080610200-510500 / 26080610200-510500	Salaries - Services	\$119,490.93	\$112,666.63	\$6,824.30	\$45,746.37
24080665100-510500 / 26080665100-510500	Salaries - Regional Freight Plan Update	\$6,173.14	\$5,537.12	\$636.02	\$0.00
24080684300-510500 / 26080684300-510500	Salaries - OH Exclusive - Transportation Planning	\$18,392.99	\$11,169.67	\$7,223.32	\$0.00
23-08-685.1-5105.00 / 23081685100-510500	Salaries - INDOT Exclusive CPG	\$12,494.11	\$12,875.97	(\$381.86)	\$0.00
26080686100-510500	Salaries - KYTC Discretionary - Kenton Co Trans. Plan Update	\$0.00	\$0.00	\$0.00	\$8,715.74
25080686200-510500	Salaries - KYTC Discretionary - Boone Co Trans. Plan Update	\$0.00	\$0.00	\$0.00	\$10,489.80
24080686300-510500 / 26080686300-510500	Salaries - KYTC Excl - Trans Planning Activities	\$5,475.00	\$9,079.97	(\$3,604.97)	\$8,384.07
24080695100-510500 / 26080695100-510500	Salaries - UPWP Administration	\$12,162.25	\$8,195.05	\$3,967.20	\$14,229.62
24080697100-510500 / 26080697100-510500	Salaries - Trans Program Reporting	\$9,438.56	\$3,101.84	\$6,336.72	\$9,674.28
24080720100-510500 / 26080720100-510500	Salaries - Mobile Source Emissions	\$4,316.74	\$6,791.66	(\$2,474.92)	\$8,234.16

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
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July 1, 2023 - June 30, 2024

		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026
24150610400-510500 /					
26150610400-510500	Salaries - Land Use Planning	\$234,216.37	\$243,626.32	(\$9,409.95)	\$274,524.33
24150610500-510500 /					
26150610500-510500	Salaries - Fiscal Impact Analysis Model Implementation	\$17,243.90	\$1,472.60	\$15,771.30	\$12,921.49
24150611500-510500 /					
26150611500-510500	Salaries - Fiscal Impact Analysis Maintenance & Startups	\$0.00	\$0.00	\$0.00	\$0.00
24151685200-510500 /					
26151685200-510500	Salaries - INDOT Exclusive STP	\$13,053.93	\$12,863.39	\$190.54	\$0.00
24152685500-510500 /					
26152685500-510500	Salaries - INDOT SPR	\$0.00	\$0.00	\$0.00	\$25,997.04
24260665400-510500 /					
26260665400-510500	Salaries - Regional Clean Air Program	\$7,992.63	\$3,283.52	\$4,709.11	\$6,766.32
22230674300-510500	Salaries - FTA (5310) Transit	\$76,906.41	\$69,791.68	\$7,114.73	\$0.00
24230674300-510500	Salaries - FTA (5310) Transit	\$0.00	\$0.00	\$0.00	\$78,635.98
24400800100-510500 /					
26400800100-510500	Salaries - Regional Planning	\$23,265.25	\$13,720.07	\$9,545.18	\$23,214.61
24300710100-510500 /					
26300710100-510500	Salaries - Local Water	\$12,900.44	\$9,224.86	\$3,675.58	\$24,302.08
24350711200-510500	Salaries - US EPA CPRG	\$0.00	\$45,363.01	(\$45,363.01)	\$0.00
24360710700-510500 /					
26360710700-510500	Salaries - OH General Assembly WQ - Supplemental	\$0.00	\$0.00	\$0.00	\$0.00
24360710900-510500 /					
26360710900-510500	Salaries - OH General Assembly WQ - Core	\$25,978.38	\$25,829.52	\$148.86	\$26,958.14
24380710500-510500 /					
26380710500-510500	Salaries - OEPA 604b Water - Supplemental	\$0.00	\$4,469.16	(\$4,469.16)	\$0.00
24380710600-510500 /					
26380710600-510500	Salaries - OEPA 604b Water - Core	\$34,214.89	\$29,425.90	\$4,788.99	\$38,591.96
25320710200-510500	Salaries - Ohio DNR	\$0.00	\$0.00	\$0.00	\$27,034.51
				\$0.00	\$0.00
Subtotal - Direct Labor		\$2,053,464.73	\$1,886,203.11	\$167,261.62	\$2,150,701.44
TOTAL EMPLOYEE WAGES		\$2,821,324.58	\$2,670,450.13	\$150,874.45	\$3,032,113.28

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2023 - June 30, 2024

		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026
FRINGE BENEFITS COST CENTER					
Paid Leave					
Acct. #	Acct. Name				
24030201100-510800 / 26030201100-510800	Performance Contingency	\$0.00	\$13,270.50	(\$13,270.50)	\$0.00
24030201100-511000 / 26030201100-511000	Vacation Expense	\$195,276.53	\$209,597.95	(\$14,321.42)	\$212,124.50
24030201100-511500 / 26030201100-511500	Sick Leave	\$62,155.89	\$83,179.71	(\$21,023.82)	\$76,970.73
24030201100-512000 / 26030201100-512000	Holiday Leave (8 fixed)	\$97,189.12	\$93,845.12	\$3,344.00	\$104,267.06
24030201100-512002 / 26030201100-512002	Presidents' Day - Sub Holiday	\$12,148.63	\$11,995.09	\$153.54	\$13,033.37
24030201100-512003 / 26030201100-512003	Columbus Day - Sub Holiday	\$12,148.63	\$12,232.66	(\$84.03)	\$13,033.37
24030201100-512005 / 26030201100-512005	Juneteenth - Sub Holiday	\$12,148.63	\$10,360.05	\$1,788.58	\$13,033.37
24030201100-523000 / 26030201100-523000	Administrative Leave	\$11,008.44	\$11,772.44	(\$764.00)	\$15,228.44
Subtotal - Paid Leave		\$402,075.87	\$446,253.52	(\$44,177.65)	\$447,690.84
Other Fringe Benefits					
Acct. #	Acct. Name				
24030201100-520502 / 26030201100-520502	FICA - Employer	\$236,371.51	\$222,788.77	\$13,582.74	\$251,577.00
24030201100-520503 / 26030201100-520503	Washington Payroll Taxes	\$0.00	\$216.77	(\$216.77)	272.00
24030201100-521100 / 26030201100-521100	Retirement Plan (403b)	\$121,505.52	\$107,859.38	\$13,646.14	\$129,107.00
24030201100-521000 / 26030201100-521000	Retirement Plan (401a)	\$332,343.67	\$317,842.24	\$14,501.43	\$361,795.00
24030201100-521200 / 26030201100-521200	Employer 457 Plan Contribution	\$20,500.00	\$22,633.38	(\$2,133.38)	\$23,500.00
24030201100-520505 / 26030201100-520505	Workers' Compensation	\$4,011.00	(\$7,569.77)	\$11,580.77	2,669.00
24030201100-522000 / 26030201100-522000	Unemployment Insurance	\$4,000.00	\$1,074.73	\$2,925.27	5,185.00
24030201100-522300 / 26030201100-522300	HRA Expenses - ER	\$5,700.00	\$734.49	\$4,965.51	\$3,800.00
24030201100-522400 / 26030201100-522400	HSA Contribution - ER	\$81,575.00	\$78,987.50	\$2,587.50	\$81,700.00
24030201100-522501 / 26030201100-522501	Health Insurance Premium	\$454,198.01	\$357,486.96	\$96,711.05	\$405,136.54
24030201100-522502 / 26030201100-522502	Dental Insurance Premium	\$27,384.08	\$21,467.51	\$5,916.57	\$21,033.84
24030201100-522503 / 26030201100-522503	Life Insurance Premium	\$13,885.29	\$14,443.72	(\$558.43)	\$16,457.22
24030201100-522504 / 26030201100-522504	LTD Insurance Premium	\$14,112.87	\$14,665.83	(\$552.96)	\$16,145.28
24030201100-522505 / 26030201100-522505	ADD Insurance Premium	\$1,083.10	\$1,126.19	(\$43.09)	\$1,254.96
24030201100-522506 / 26030201100-522506	Vision Insurance Premium	\$3,190.68	\$3,225.84	(\$35.16)	\$3,318.12
24030201100-522600 / 26030201100-522600	Employee Incentive	\$2,286.00	\$3,001.94	(\$715.94)	3,878.00
24030201100-524030 / 26030201100-524030	Sick Leave Variance & Adjust	\$60,359.11	\$62,637.67	(\$2,278.56)	\$52,343.70
24030201100-524032 / 26030201100-524032	Holiday Variance & Adjustment	\$3,213.41	\$1,503.84	\$1,709.57	\$2,110.93
24030201100-524036 / 26030201100-524036	Vacation Variance & Adjustment	\$93,109.67	\$87,321.56	\$5,788.11	\$112,859.40
Prior Year Rate Adjustment		\$0.00	\$0.00	\$0.00	\$0.00
Subtotal - Other Fringe		\$1,478,828.92	\$1,311,448.55	\$167,380.37	\$1,494,142.99
TOTAL FRINGE BENEFITS		\$1,880,904.79	\$1,757,702.07	\$123,202.72	\$1,941,833.83

OHIO-KENTUCKY-INDIANA REGIONAL COUNCIL OF GOVERNMENTS
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
July 1, 2023 - June 30, 2024

		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026
INDIRECT COST CENTER - NON-LABOR					
Acct. #	Acct. Name				
24020201200-510700 / 26020201200-510700	Auto Allowance	\$8,700.00	\$8,700.00	\$0.00	\$8,700.00
24020201200-551002 / 26020201200-551002	Meals & Incidentals - OR	\$384.80	\$46.56	\$338.24	\$460.00
24020201200-551502 / 26020201200-551502	Lodging - OR	\$701.50	\$390.20	\$311.30	\$1,269.60
24020201200-552002 / 26020201200-552002	Transportation - OR	\$100.40	\$565.39	(\$464.99)	\$1,130.00
24020201200-552303 / 26020201200-552303	Transp OR OKI Vehicle Mileage	\$0.00	\$0.00	\$0.00	\$0.00
24020201200-552006 / 26020201200-552006	Transportation - IR	\$84.25	\$63.25	\$21.00	\$75.50
24020201200-552304 / 26020201200-552304	Transp IR OKI Vehicle Mileage	\$17.28	\$0.00	\$17.28	\$10.85
24020201200-552502 / 26020201200-552502	Misc. Travel Expenses - OR	\$0.00	\$0.00	\$0.00	\$0.00
24020201200-555002 / 26020201200-555002	PD - Meals & Incidentals - OR	\$1,904.55	\$46.50	\$1,858.05	1,877.00
24020201200-556502 / 26020201200-556502	PD - Misc. Travel Expenses - OR	\$282.00	\$0.00	\$282.00	240.00
24020201200-555502 / 26020201200-555502	PD - Lodging - OR	\$4,832.59	\$187.09	\$4,645.50	6,057.63
24020201200-556002 / 26020201200-556002	PD - Transportation - OR	\$2,599.37	\$42.40	\$2,556.97	1,983.00
24020201200-556303 / 26020201200-556303	ProfDev OR OKI Vehicle Mileage	\$164.10	\$0.00	\$164.10	-
24020201200-556006 / 26020201200-556006	PD - Transportation - IR	\$0.00	\$0.00	\$0.00	-
24020201200-556304 / 26020201200-556304	ProfDev IR OKI Vehicle Mileage	\$0.00	\$0.00	\$0.00	-
24020201200-557000 / 26020201200-557000	Professional Development Registrations	\$10,923.64	\$5,429.37	\$5,494.27	17,570.22
24020201200-558000 / 26020201200-558000	Professional Development Memberships	\$70.00	\$0.00	\$70.00	70.00
24020201200-558500 / 26020201200-558500	Agency Memberships	\$3,930.00	\$3,271.20	\$658.80	4,847.00
24020201200-559000 / 26020201200-559000	Professional Publications	\$1,932.00	\$1,285.20	\$646.80	1,252.00
24020201200-611000 / 26020201200-611000	Technical Consultants	\$80,000.00	\$76,527.72	\$3,472.28	\$9,500.00
23-02-001.0-6125.00 / 25020201200-612500	Professional Services - Other	\$237,610.00	\$224,869.35	\$12,740.65	\$240,175.00
24020201200-621000 / 26020201200-621000	Outside Printing & Graphics	\$440.00	\$34.00	\$406.00	\$200.00
24020201200-631000 / 26020201200-631000	Temporary Services	\$0.00	\$0.00	\$0.00	\$0.00
24020201200-635000 / 26020201200-635000	Payroll/Data Processing Services	\$7,581.25	\$6,679.91	\$901.34	\$9,160.00
24020201200-711000 / 26020201200-711000	Materials and Supplies	\$4,692.79	\$3,620.22	\$1,072.57	\$4,588.00
24020201200-711001 / 26020201200-711001	Supplies - Office Equipment	\$5,484.00	\$5,184.00	\$300.00	\$3,194.00
24020201200-711002 / 26020201200-711002	Supplies - Furniture & Fixture	\$425.00	\$1,699.90	(\$1,274.90)	\$0.00
24020201200-711003 / 26020201200-711003	Supplies - Computers & Software	\$36,978.00	\$18,820.12	\$18,157.88	\$30,805.00
24020201200-711004 / 26020201200-711004	Supplies - IT Equipment	\$80,886.28	\$36,981.57	\$43,904.71	\$42,695.00
24020201200-715100 / 26020201200-715100	Occupancy & Storage	\$457,114.32	\$339,887.38	\$117,226.94	\$358,717.00
24020201200-715300 / 26020201200-715300	Telephone - Line chgs and LD	\$8,633.00	\$8,236.24	\$396.76	\$6,587.00
24020201200-715700 / 26020201200-715700	Internet Expenses	\$12,360.00	\$12,311.88	\$48.12	\$12,384.00
24020201200-715900 / 26020201200-715900	Website Management	\$195.00	\$194.95	\$0.05	\$0.00
24020201200-721000 / 26020201200-721000	Postage and Shipping	\$1,201.01	\$596.11	\$604.90	\$1,121.00
24020201200-725000 / 26020201200-725000	Equip Repairs, Maint & Lease	\$15,713.96	\$10,971.98	\$4,741.98	\$12,635.00
24020201200-731100 / 26020201200-731100	Legal	\$69,147.55	\$134,864.95	(\$65,717.40)	\$115,000.00
24020201200-731200 / 26020201200-731200	Auditing Fees	\$23,179.60	\$21,563.20	\$1,616.40	\$21,018.00
24020201200-735000 / 26020201200-735000	Insurance	\$37,892.44	\$34,216.15	\$3,676.29	\$38,852.90
24020201200-741000 / 26020201200-741000	Meetings and Hearings	\$107.06	\$176.89	(\$69.83)	\$355.00

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		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026
24020201200-745000 /					
26020201200-745000	Depreciation	\$67,679.62	\$50,677.31	\$17,002.31	\$31,768.88
24020201200-751000 /					
26020201200-751000	Legal Notices	\$1,190.00	\$3,027.42	(\$1,837.42)	\$2,083.00
24020201200-752000 /					
26020201200-752000	Retirement Plan Expenses	\$1,500.00	\$2,000.00	(\$500.00)	\$1,500.00
24020201200-752500 /					
26020201200-752500	Employee Benefit Plan Fees	\$500.00	\$0.00	\$500.00	\$500.00
24020201200-765100 /					
26020201200-765100	In-house Reproduction	\$1,301.97	\$1,056.20	\$245.77	\$1,109.00
24020201200-765400 /					
26020201200-765400	Other Unclassified	\$3,569.03	\$2,734.43	\$834.60	\$3,128.00
24020201200-765500 /					
26020201200-765500	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>\$1,192,008.36</u>	<u>\$1,016,959.04</u>	<u>\$175,049.32</u>	<u>\$992,618.58</u>

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		ESTIMATED FY 2024	ACTUAL FY 2024	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2026
FRINGE BENEFIT COST RATE CALCULATION					
TOTAL FRINGE BENEFITS	A	\$1,880,905	\$1,757,702		\$1,941,834
TOTAL EMPLOYEE WAGES	B	\$2,821,325	\$2,670,450		\$3,032,113
FRINGE BENEFIT COST RATE		66.67%	65.82%	A ÷ B	64.0423%
FRINGE BENEFIT COST RECOVERY COMPARISON FY 2024					
Should have recovered in fiscal year	+		\$1,241,499	Actual DL * Actual Fringe Rate	
Amount actually recovered in fiscal year	-		\$1,257,532	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	=		(\$16,033)		
FRINGE BENEFITS COST DISTRIBUTION					
INDIRECT LABOR FRINGE BENEFITS		\$511,860	\$516,203		\$564,475
DIRECT LABOR FRINGE BENEFITS		\$1,369,045	\$1,241,499		\$1,377,359
TOTAL FRINGE BENEFITS		\$1,880,905	\$1,757,702		\$1,941,834
INDIRECT COST RATE CALCULATION					
INDIRECT LABOR		\$767,860	\$784,247		\$881,412
INDIRECT FRINGE BENEFITS		\$511,860	\$516,203		\$564,475
OTHER INDIRECT COSTS		\$1,192,008	\$1,016,959		\$992,619
TOTAL INDIRECT COSTS	A	\$2,471,728	\$2,317,409		\$2,438,506
TOTAL DIRECT LABOR COSTS	B	\$2,053,465	\$1,886,203		\$2,150,701
INDIRECT COST RATE		120.37%	122.86%	A ÷ B	113.3819%
INDIRECT COST RECOVERY COMPARISON FY 2024					
Should have recovered in fiscal year	+		\$2,317,389	Actual DL * Actual Indirect Rate	
Amount actually recovered in fiscal year	-		\$2,270,423	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	=		\$46,966		
SUMMARY					
		ESTIMATED FY 2024	ACTUAL FY 2024		ESTIMATED FY 2026
FRINGE BENEFIT COST RATE		66.6700%	65.8200%		64.0423%
INDIRECT COST RATE		120.3700%	122.8600%		113.3819%
TOTAL OVERHEAD COST RATE		187.0400%	188.6800%		177.4242%

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Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE	FEDERAL	STATE	FEDERAL	FEDERAL	FEDERAL	OHIO EPA FUNDS	US	Toll Crs/	
						OHIO	OH/ODOT		OHIO	OHIO		EPA	EPA	LOCAL
						FHWA/FTA		FTA	FHWA	FHWA			OKI	
						CPG			STBG	CMAQ			COUNTY	
						FUNDS	FUNDS	FUNDS	FUNDS	FUNDS		FUNDS	FUNDS	
560110	601 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000	
FY25 OH	Short Range	Direct Labor	7,913		6,251	5,001	625						625	
Carryover	64.0423%	Fringe Benefits	5,068		4,003	3,202	400						400	
FY26 KY	113.3819%	INDIRECT	8,972		7,087	5,670	709						709	
funds	FY2026 CAP Rates	OTHER DIRECT	47		37	30	4						4	
		TOTAL	22,000		17,378	13,903	1,738						1,738	
	FY26 Funding		76,000		60,034	48,027	6,003						6,003	
660110	601 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000	
FY26	Short Range	Direct Labor	20,636		16,301	13,041	1,630						1,630	
funds	64.0423%	Fringe Benefits	13,216		10,440	8,352	1,044						1,044	
	113.3819%	INDIRECT	23,397		18,482	14,786	1,848						1,848	
	FY2026 CAP Rates	OTHER DIRECT	278		220	176	22						22	
		TOTAL	57,527		45,443	36,355	4,544						4,544	
	FY26 Carrying into FY27	24.31%	18,473		14,591	11,672	1,459						1,459	
560210	602 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000	
FY25 OH	TIP	Direct Labor	16,187		12,786	10,229	1,279						1,279	
Carryover	64.0423%	Fringe Benefits	10,367		8,189	6,551	819						819	
FY26 KY	113.3819%	INDIRECT	18,353		14,497	11,598	1,450						1,450	
funds	FY2026 CAP Rates	OTHER DIRECT	93		73	58	7						7	
		TOTAL	45,000		35,545	28,436	3,555						3,555	
	FY26 Funding		250,000		197,481	157,985	19,748						19,748	
660210	602 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000	
FY26	TIP	Direct Labor	83,153		65,684	52,547	6,568						6,568	
funds	64.0423%	Fringe Benefits	53,253		42,066	33,653	4,207						4,207	
	113.3819%	INDIRECT	94,280		74,474	59,579	7,447						7,447	
	FY2026 CAP Rates	OTHER DIRECT	1,615		1,276	1,021	128						128	
		TOTAL	232,301		183,500	146,800	18,350						18,350	
	FY26 Carrying into FY27	7.08%	17,699		13,981	11,185	1,398						1,398	

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						OHIO	OH/ODOT	OHIO	OHIO	OHIO		US	LOCAL
						FHWA/FTA		FHWA	FHWA	EPA		EPA	OKI
						CPG	FUNDS	FUNDS	FUNDS	FUNDS		FUNDS	COUNTY FUNDS
560510	605 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY25 OH	Cont Plan- Surv.	Direct Labor	212,503		167,861	134,289	16,786						16,786
Carryover	64.0423%	Fringe Benefits	136,092		107,502	86,002	10,750						10,750
FY26 KY	113.3819%	INDIRECT	240,941		190,325	152,260	19,033						19,033
funds	FY2026 CAP Rates	OTHER DIRECT	17,464		13,795	11,036	1,380						1,380
		TOTAL	607,000		479,483	383,587	47,949						47,949
	FY26 Funding		2,300,113		1,816,912	1,453,530	181,691						181,691
660510	605 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY26	Cont Plan- Surv.	Direct Labor	617,297		487,617	390,094	48,762						48,762
funds	64.0423%	Fringe Benefits	395,331		312,281	249,825	31,228						31,228
	113.3819%	INDIRECT	699,903		552,869	442,295	55,287						55,287
	FY2026 CAP Rates	OTHER DIRECT	168,860		133,386	106,709	13,339						13,339
		TOTAL	1,881,391		1,486,153	1,188,923	148,616						148,616
	FY26 Carrying into FY27	18.20%	418,722		330,759	264,607	33,075						33,075
	FY26 Funding		30,000	30,000									
6560560	605 (FED)	% OF FUNDING	100	100.00	78.9923	80.0000	10.0000						10.0000
Local	RAVEN 911	Direct Labor	10,750	10,750	0	0	0						0
FY26	64.0423%	Fringe Benefits	6,884	6,884	0	0	0						0
funds	113.3819%	INDIRECT	12,188	12,188	0	0	0						0
	FY2026 CAP Rates	OTHER DIRECT	178	178	0	0	0						0
		TOTAL	30,000	30,000	0	0	0						0
	FY26 Carrying into FY27	0.00%	0	0	0	0	0						0

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						OHIO	OH/ODOT		OHIO	OHIO		EPA	EPA
						FHWA/FTA		FTA	FHWA	FHWA			
						CPG		FUNDS	STBG	CMAQ		FUNDS	OKI COUNTY FUNDS
						FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS
561010	610 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY25 OH	Transportation Plan	Direct Labor	232,413		183,588	146,870	18,359						18,359
Carryover		64.0423% Fringe Benefits	148,843		117,575	94,060	11,758						11,758
FY26 KY		113.3819% INDIRECT	263,515		208,157	166,526	20,816						20,816
funds		FY2026 CAP Rates OTHER DIRECT	33,229		26,248	20,998	2,625						2,625
		TOTAL	678,000		535,568	428,454	53,558						53,558
FY26 Funding			1,421,266		1,122,691	898,153	112,269						112,269
661010	610 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY26	Transportation Plan	Direct Labor	186,570		147,376	117,901	14,738						14,738
funds		64.0423% Fringe Benefits	119,484		94,383	75,506	9,438						9,438
		113.3819% INDIRECT	211,537		167,098	133,678	16,710						16,710
		FY2026 CAP Rates OTHER DIRECT	29,463		23,274	18,619	2,327						2,327
		TOTAL	547,054		432,131	345,704	43,213						43,213
FY26 Carrying into FY27			61.51%	874,212	690,560	552,449	69,056						69,056
562520	625 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY25 OH	Services	Direct Labor	62,453		49,333	39,466	4,933						4,933
Carryover		64.0423% Fringe Benefits	39,996		31,594	25,275	3,159						3,159
FY26 KY		113.3819% INDIRECT	70,811		55,935	44,748	5,594						5,594
funds		FY2026 CAP Rates OTHER DIRECT	2,740		2,164	1,731	216						216
		TOTAL	176,000		139,026	111,220	13,902						13,902
FY26 Funding			500,000		394,962	315,970	39,496						39,496
662520	625 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY26	Services	Direct Labor	40,952		32,349	25,879	3,235						3,235
funds		64.0423% Fringe Benefits	26,227		20,717	16,574	2,072						2,072
		113.3819% INDIRECT	46,432		36,678	29,342	3,668						3,668
		FY2026 CAP Rates OTHER DIRECT	11,734		9,269	7,415	927						927
		TOTAL	125,345		99,013	79,210	9,902						9,902
FY26 Carrying into FY27			74.93%	374,655	295,949	236,760	29,594						29,594

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56843	684 (FED)	% OF FUNDING	100		100.0000	80.0000	10.0000						10.0000
FY25 OH	OH Excl Trans Plan	Direct Labor	0		0	0	0						0
Carryover	64.0423%	Fringe Benefits	0		0	0	0						0
	113.3819%	INDIRECT	0		0	0	0						0
	FY2026 CAP Rates	OTHER DIRECT	215,000		215,000	172,000	21,500						21,500
		TOTAL	215,000		215,000	172,000	21,500						21,500
	605 (FED)		294,745		294,745	235,796	29,475						29,475
66843	684 (FED)	% OF FUNDING	100		100.0000	80.0000	10.0000						10.0000
FY26	OH Excl Trans Plan	Direct Labor	0		0	0	0						0
OH funds	64.0423%	Fringe Benefits	0		0	0	0						0
	113.3819%	INDIRECT	0		0	0	0						0
	FY2026 CAP Rates	OTHER DIRECT	294,745		294,745	235,796	29,475						29,475
		TOTAL	294,745		294,745	235,796	29,475						29,475
	FY26 Carrying into FY27	0.00%	0		0	0	0						0
	FY26 Funding		41,440										
668630	686 (FED)	% OF FUNDING	100		0.0000								
FY26	KY Excl Trans Plan	Direct Labor	8,384		0								
KY funds	64.0423%	Fringe Benefits	5,369		0								
	113.3819%	INDIRECT	9,506		0								
	FY2026 CAP Rates	OTHER DIRECT	1,592										
		TOTAL	24,851		0								
	FY26 Unspent Balance	40.03%	16,589		0	0	0						0
	Project		250,000										
668610	686 (FED)	% OF FUNDING	100		0.0000								
FY26	KY Discretionary	Direct Labor	8,716		0								
KY funds	64.0423%	Fringe Benefits	5,582		0								
	113.3819%	INDIRECT	9,882		0								
	FY2026 CAP Rates	OTHER DIRECT	225,820										
		TOTAL	250,000		0								
	FY26 Unspent Balance	0.00%	0		0	0	0						0

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						OHIO	OH/ODOT		OHIO	OHIO			LOCAL
						FHWA/FTA		FTA	FHWA	FHWA			OKI
						CPG	FUNDS	FUNDS	STBG	CMAQ			COUNTY
						FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS
FY26 Funding			44,771										
568620	686 (FED)	% OF FUNDING	100		0.0000								
FY25	KY Discretionary	Direct Labor	10,490		0								
KY funds		64.0423% Fringe Benefits	6,718		0								
		113.3819% INDIRECT	11,893		0								
		FY2026 CAP Rates	OTHER DIRECT	15,670									
		TOTAL	44,771		0								
	FY26 Unspent Balance	0.00%	0		0	0	0						0
569510	695 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY25 OH	UPWP Admin.	Direct Labor	6,488		5,125	4,100	513						513
Carryover		64.0423% Fringe Benefits	4,155		3,282	2,626	328						328
FY26 KY		113.3819% INDIRECT	7,356		5,811	4,649	581						581
funds		FY2026 CAP Rates	OTHER DIRECT	1		1	1	0					0
		TOTAL	18,000		14,219	11,376	1,422						1,422
FY26 Funding			45,000		35,547	28,438	3,555						3,555
669510	695 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY26	UPWP Admin.	Direct Labor	8,823		6,969	5,575	697						697
funds		64.0423% Fringe Benefits	5,650		4,463	3,570	446						446
		113.3819% INDIRECT	10,004		7,902	6,322	790						790
		FY2026 CAP Rates	OTHER DIRECT	4		3	2	0					0
		TOTAL	24,481		19,337	15,469	1,933						1,933
	FY26 Carrying into FY27	45.60%	20,519		16,210	12,969	1,622						1,622
569710	697 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY25 OH	Trans Prgrm Reptg	Direct Labor	1,766		1,395	1,116	140						140
Carryover		64.0423% Fringe Benefits	1,131		893	714	89						89
FY26 KY		113.3819% INDIRECT	2,003		1,582	1,266	158						158
funds		FY2026 CAP Rates	OTHER DIRECT	0		0	0	0					0
		TOTAL	4,900		3,870	3,096	387						387

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						FHWA/FTA			FHWA	FHWA			OKI
						CPG FUNDS	FUNDS	FUNDS	STBG FUNDS	CMAQ FUNDS	FUNDS	FUNDS	COUNTY FUNDS
669710	FY26 Funding		30,000		23,698	18,958	2,370						2,370
	697 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
	Trans Prgrm Reptg	Direct Labor	7,980		6,304	5,043	630						630
		64.0423% Fringe Benefits	5,111		4,037	3,230	404						404
		113.3819% INDIRECT	9,048		7,147	5,718	715						715
		FY2026 CAP Rates OTHER DIRECT	35		28	22	3						3
	TOTAL	22,174		17,516	14,013	1,752						1,752	
FY26 Carrying into FY27	26.09%	7,826		6,182	4,945	618						618	
572010	720 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
	Mobile Srce Emissions	Direct Labor	1,370		1,082	866	108						108
		64.0423% Fringe Benefits	877		693	554	69						69
		113.3819% INDIRECT	1,553		1,227	982	123						123
		FY2026 CAP Rates OTHER DIRECT	0		0	0	0						0
	TOTAL	3,800		3,002	2,402	300						300	
672010	FY26 Funding		40,000		31,597	25,278	3,160						3,160
	720 (FED)	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
	Mobile Srce Emissions	Direct Labor	7,225		5,707	4,566	571						571
		64.0423% Fringe Benefits	4,627		3,655	2,924	366						366
		113.3819% INDIRECT	8,192		6,471	5,177	647						647
		FY2026 CAP Rates OTHER DIRECT	104		82	66	8						8
	TOTAL	20,148		15,915	12,733	1,592						1,592	
FY26 Carrying into FY27	49.63%	19,852		15,682	12,545	1,568						1,568	
467430	FY24 Funds carried into FY26		247,000		247,000			247,000					
	674 (FED)	% OF FUNDING	100		100.0000			100.0000					
	FTA 5310 Transit	Direct Labor	78,636		78,636			78,636					
		64.0423% Fringe Benefits	50,360		50,360			50,360					
		113.3819% INDIRECT	89,159		89,159			89,159					
		FY2026 CAP Rates OTHER DIRECT	22,360		22,360			22,360					
	Rates TOTAL	240,515		240,515			240,515						
FY24 Carrying into FY27	2.63%	6,485		6,485			6,485						

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						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
Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE								
	Carryover Sub-Total	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY25 OH	CPG (PL/FTA)	Direct Labor	630,219	0	506,057	341,937	42,743	78,636	0	0	0	0	42,743
Carryover	64.0423%	Fringe Benefits	403,607	0	324,091	218,984	27,372	50,360	0	0	0	0	27,372
FY26 KY	113.3819%	INDIRECT	714,556	0	573,780	387,699	48,464	89,159	0	0	0	0	48,464
funds	FY2026 CAP Rates	OTHER DIRECT	306,604	0	279,678	205,854	25,732	22,360	0	0	0	0	25,732
		TOTAL	2,054,986	0	1,683,606	1,154,474	144,311	240,515	0	0	0	0	144,311
	FY26 Funding Sub-Total	% OF FUNDING	100		78.9923	80.0000	10.0000						10.0000
FY26	CPG (PL/FTA)	Direct Labor	1,000,486	10,750	768,307	614,646	76,831	0	0	0	0	0	76,831
funds	64.0423%	Fringe Benefits	640,734	6,884	492,042	393,634	49,205	0	0	0	0	0	49,205
	113.3819%	INDIRECT	1,134,369	12,188	871,121	696,897	87,112	0	0	0	0	0	87,112
	FY2026 CAP Rates	OTHER DIRECT	734,428	178	462,283	369,826	46,229	0	0	0	0	0	46,229
		TOTAL	3,510,017	30,000	2,593,753	2,075,003	259,377	0	0	0	0	0	259,377
	Carrying into FY27 Sub-Total		1,758,443	0	1,390,399	1,107,132	138,390	6,485	0	0	0	0	138,390
	Grand Total	% OF FUNDING	100		78.9923	80.0000	10.0000	100.0000					10.0000
	CPG (PL/FTA)	Direct Labor	1,630,705	10,750	1,274,364	956,583	119,574	78,636	0	0	0	0	119,574
	64.0423%	Fringe Benefits	1,044,341	6,884	816,133	612,618	76,577	50,360	0	0	0	0	76,577
	113.3819%	INDIRECT	1,848,925	12,188	1,444,901	1,084,596	135,576	89,159	0	0	0	0	135,576
	FY2026 CAP Rates	OTHER DIRECT	1,041,032	178	741,961	575,680	71,961	22,360	0	0	0	0	71,961
		TOTAL	5,565,003	30,000	4,277,359	3,229,477	403,688	240,515	0	0	0	0	403,688

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						OHIO FHWA/FTA CPG FUNDS	OH/ODOT FUNDS	FTA FUNDS	OHIO FHWA STBG FUNDS	OHIO FHWA CMAQ FUNDS	OHIO EPA FUNDS	EPA FUNDS	LOCAL OKI COUNTY FUNDS	
FY26 Funding			75,000											
668550	685 (FED)	% OF FUNDING	100											
FY26	INDOT SPR	Direct Labor	25,997											
funds	64.0423%	Fringe Benefits	16,649											
	113.3819%	INDIRECT	29,476											
	FY2026 CAP Rates	OTHER DIRECT	2,878											
		TOTAL	75,000											
FY26 Unspent Balance			0.00%	0										
FY26 Funding			779,476		615,726	615,726								
661040	610 (FED)	% OF FUNDING	100		78.9923	100.0000								TRC
FY26	Land Use	Direct Labor	259,931		205,325	205,325								
funds	64.0423%	Fringe Benefits	166,466		131,495	131,495								
	113.3819%	INDIRECT	294,715		232,802	232,802								
	FY2026 CAP Rates	OTHER DIRECT	17,879		14,123	14,123								
		TOAL	738,991		583,745	0	0	583,745					0	
FY26 Unspent Balance			5.19%	40,485	31,981	31,981								0
FY26 Funding			73,187		57,812	57,812								
661050	610 (FED)	% OF FUNDING	100		78.9923	100.0000								TRC
FY26	Fiscal Impact Anlys	Direct Labor	4,480		3,539	3,539								
funds	64.0423%	Fringe Benefits	2,869		2,266	2,266								
	113.3819%	INDIRECT	5,080		4,013	4,013								
	FY2026 CAP Rates	OTHER DIRECT	0		0	0								
		TOTAL	12,429		9,818	0	0	9,818					0	
FY26 Unspent Balance			83.02%	60,758	47,994	47,994								

**Ohio-Kentucky-Indiana Regional Council of Governments
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Labor Base for Fringe and Indirect Cost Allocation Plans
by Funding Source and Cost Category**

						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
Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	OHIO SHARE								
	FY26 Funding Sub-Total	% OF FUNDING	100		78.9923	80.0000						20.0000	
FY26 funds	STBG/SNK	Direct Labor	290,408		208,864	0	0	0	208,864	0	0	0	0
		64.0423% Fringe Benefits	185,984		133,761	0	0	0	133,761	0	0	0	0
		113.3819% INDIRECT	329,271		236,815	0	0	0	236,815	0	0	0	0
		FY2026 CAP Rates OTHER DIRECT	20,757		14,123	0	0	0	14,123	0	0	0	0
		Sub-Total	826,420		593,563	0	0	0	593,563	0	0	0	0
	FY26 Unspent Balance		101,243		79,975	0	0	0	79,975	0	0	0	0
	FY26 Funding		215,437		161,687	161,687							
666540	665 (FED)	% OF FUNDING	100		78.9923	100.0000						TRC	
FY26 funds	Clean Air Program	Direct Labor	6,766		5,345	5,345							
		64.0423% Fringe Benefits	4,333		3,423	3,423							
		113.3819% INDIRECT	7,671		6,059	6,059							
		FY2026 CAP Rates Contributed Svs	9,391		n/a								
		OTHER DIRECT	160,035		126,415	126,415							
	Sub-Total		188,196		141,242	141,242							
	FY26 Unspent Balance	12.64%	27,241		20,445	20,445						0	
	FY26 Funding		224,956		168,831	168,831							
666710	667 (FED)	% OF FUNDING	100		78.9923	100.0000							
FY26 funds	Rideshare	Direct Labor	6,766		5,345	5,345							
		64.0423% Fringe Benefits	4,333		3,423	3,423							
		113.3819% INDIRECT	7,671		6,059	6,059							
		FY2026 CAP Rates Contributed Svs	10,173		0								
		OTHER DIRECT	174,936		138,186	138,186							
	TOTAL		203,879		153,013	153,013							
	FY26 Unspent Balance	9.37%	21,077		15,818	15,818							

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	FY26 Funding		75,000		75,000						75,000		
571020	710 (FED)	% OF FUNDING	100		100.0000						100.0000		
FY25 funds	Ohio DNR	Direct Labor	27,035		27,035						27,035		
	64.0423%	Fringe Benefits	17,313		17,313						17,313		
	113.3819%	INDIRECT	30,652		30,652						30,652		
	FY2026 CAP Rates	OTHER DIRECT	0		0						0		
		TOTAL	75,000		75,000						75,000		
	FY25 Unspent Balance	0.00%	0		0						0		
	FY26 Funding		107,314		107,314						107,314		
671060	710 (FED)	% OF FUNDING	100		100.0000						100.0000		
FY26 funds	604b Water-Core	Direct Labor	38,592		38,592						38,592		
	64.0423%	Fringe Benefits	24,715		24,715						24,715		
	113.3819%	INDIRECT	43,757		43,757						43,757		
	FY2026 CAP Rates	OTHER DIRECT	250		250						250		
		TOTAL	107,314		107,314						107,314		
	FY26 Unspent Balance	0.00%	0		0						0		
	FY26 Funding		75,000		75,000						75,000		
671090	710 (FED)	% OF FUNDING	100		100.0000						100.0000		
FY26	OH Gen Asmbly Water - Core	Direct Labor	26,958		26,958						26,958		
	64.0423%	Fringe Benefits	17,265		17,265						17,265		
	113.3819%	INDIRECT	30,565		30,565						30,565		
	FY2026 CAP Rates	OTHER DIRECT	212		212						212		
		TOTAL	75,000		75,000						75,000		
	FY26 Unspent Balance	0.00%	0		0						0		

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	FY26 Funding		264,409		264,409							264,409	
471120	711 (FED)	% OF FUNDING	100		100.0000							100.0000	
FY24 funds	US EPA CPRG	Direct Labor	40,699		40,699							40,699	
		64.0423% Fringe Benefits	26,065		26,065							26,065	
		113.3819% INDIRECT	46,145		46,145							46,145	
		FY2026 CAP Rates OTHER DIRECT	151,500		151,500							151,500	
		TOTAL	264,409		264,409							264,409	
	FY24 Unspent Balance	0.00%	0		0							0	
671010	710 (LOCAL)	% OF FUNDING	100										
FY26 funds	Local Water	Direct Labor	24,302										
		64.0423% Fringe Benefits	15,564										
		113.3819% INDIRECT	27,555										
		FY2026 CAP Rates OTHER DIRECT	2,579										
		TOTAL	70,000										
680010	800 (LOCAL)	% OF FUNDING	100										
FY26 funds	Regional Planning	Direct Labor	25,017										
		64.0423% Fringe Benefits	16,022										
		113.3819% INDIRECT	28,365										
		FY2026 CAP Rates OTHER DIRECT	5,596										
		TOTAL	75,000										
260001	(LOCAL)	% OF FUNDING	100										
FY26 funds	General & Admin.	Direct Labor	33,453										
		64.0423% Fringe Benefits	21,424										
		113.3819% INDIRECT	37,930										
		FY2026 CAP Rates OTHER DIRECT	133,458										
		TOTAL	226,265										

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						OHIO	OH/ODOT		OHIO	OHIO			OHIO	
						FHWA/FTA		FTA	FHWA	FHWA			EPA	
						CPG	FUNDS	FUNDS	FUNDS	FUNDS	FUNDS	OKI COUNTY FUNDS		
			% OF FUNDING	100		100.0000								
FY26	GRAND TOTALS	Direct Labor	2,150,701	10,750	1,627,202	956,583	119,574	78,636	208,864	10,690	92,585	40,699	119,574	
		64.0423% Dir Labor Fringe Be	1,377,359	6,884	1,042,098	612,618	76,577	50,360	133,761	6,846	59,293	26,065	76,577	
		113.3819% INDIRECT	2,438,507	12,188	1,844,953	1,084,596	135,576	89,159	236,815	12,118	104,974	46,145	135,576	
		FY2026 CAP Rates Contributed Svs	19,564	0	0	0	0	0	0	0	0	0	0	
		OTHER DIRECT	1,690,355	178	1,172,647	575,680	71,961	22,360	14,123	264,601	462	151,500	71,961	
			TOTAL	7,676,486	30,000	5,686,900	3,229,477	403,688	240,515	593,563	294,255	257,314	264,409	403,688

Prepared by KLH 2/17/25
 Final Review by: KLH 3/17/25

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560110	601 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY25 OH	Short Range	Direct Labor	7,913		1,662	1,021	128	309				205
Carryover	64.0423%	Fringe Benefits	5,068		1,065	654	82	198				131
FY26 KY	113.3819%	INDIRECT	8,972		1,885	1,158	145	350				232
funds	FY2026 CAP Rates	OTHER DIRECT	47		10	6	1	2				1
		TOTAL	22,000		4,622	2,839	356	859				569
FY26 Funding			76,000		15,966	9,807	1,226	2,966				1,967
660110	601 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26	Short Range	Direct Labor	20,636		4,335	2,663	333	805				534
funds	64.0423%	Fringe Benefits	13,216		2,776	1,705	213	516				342
	113.3819%	INDIRECT	23,397		4,915	3,019	377	913				606
	FY2026 CAP Rates	OTHER DIRECT	278		58	36	4	11				7
		TOTAL	57,527		12,084	7,423	927	2,245				1,489
	FY26 Carrying into FY27	24.31%	18,473		3,882	2,384	299	721				478
560210	602 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY25 OH	TIP	Direct Labor	16,187		3,401	2,089	261	632				419
Carryover	64.0423%	Fringe Benefits	10,367		2,178	1,338	167	405				268
FY26 KY	113.3819%	INDIRECT	18,353		3,856	2,368	296	716				475
funds	FY2026 CAP Rates	OTHER DIRECT	93		20	12	2	4				2
		TOTAL	45,000		9,455	5,807	726	1,757				1,164
FY26 Funding			250,000		52,519	32,258	4,032	9,757				6,472
660210	602 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26	TIP	Direct Labor	83,153		17,469	10,730	1,341	3,245				2,153
funds	64.0423%	Fringe Benefits	53,253		11,187	6,871	859	2,078				1,378
	113.3819%	INDIRECT	94,280		19,806	12,165	1,521	3,680				2,441
	FY2026 CAP Rates	OTHER DIRECT	1,615		339	208	26	63				42
		TOTAL	232,301		48,801	29,974	3,747	9,066				6,014
	FY26 Carrying into FY27	7.08%	17,699		3,718	2,284	285	691				458

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560510	605 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY25 OH	Cont Plan- Surv.	Direct Labor	212,503		44,642	27,420	3,427	8,294				5,501
Carryover	64.0423%	Fringe Benefits	136,092		28,590	17,560	2,195	5,312				3,523
FY26 KY	113.3819%	INDIRECT	240,941		50,616	31,089	3,886	9,404				6,237
funds	FY2026 CAP Rates	OTHER DIRECT	17,464		3,669	2,254	282	682				452
		TOTAL	607,000		127,517	78,323	9,790	23,692				15,713
FY26 Funding			2,300,113		483,201	296,790	37,099	89,771				59,541
660510	605 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26	Cont Plan- Surv.	Direct Labor	617,297		129,680	79,652	9,956	24,092				15,980
funds	64.0423%	Fringe Benefits	395,331		83,050	51,011	6,376	15,429				10,234
	113.3819%	INDIRECT	699,903		147,034	90,311	11,289	27,316				18,118
	FY2026 CAP Rates	OTHER DIRECT	168,860		35,474	21,789	2,724	6,590				4,371
		TOTAL	1,881,391		395,238	242,763	30,345	73,427				48,703
	FY26 Carrying into FY27	18.20%	418,722		87,963	54,027	6,754	16,344				10,838
FY26 Funding			30,000	30,000								0
				Local								
6560560	605 (FED)	% OF FUNDING	100	100.00	21.0077	61.4217	7.6777	18.5783				12.3223
Local	RAVEN 911	Direct Labor	10,750	10,750	0	0	0	0				0
FY26	64.0423%	Fringe Benefits	6,884	6,884	0	0	0	0				0
funds	113.3819%	INDIRECT	12,188	12,188	0	0	0	0				0
	FY2026 CAP Rates	OTHER DIRECT	178	178	0	0	0	0				0
		TOTAL	30,000	30,000	0	0	0	0				0
	FY26 Carrying into FY27	0.00%	0	0	0	0	0	0				0

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561010	610 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY25 OH	Transportation Plan	Direct Labor	232,413		48,825	29,989	3,749	9,071				6,016
Carryover	64.0423%	Fringe Benefits	148,843		31,268	19,205	2,401	5,809				3,853
FY26 KY	113.3819%	INDIRECT	263,515		55,358	34,002	4,250	10,285				6,821
funds	FY2026 CAP Rates	OTHER DIRECT	33,229		6,981	4,288	536	1,297				860
		TOTAL	678,000		142,432	87,484	10,936	26,462				17,550
FY26 Funding			1,421,266		298,575	183,390	22,924	55,470				36,791
661010	610 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26	Transportation Plan	Direct Labor	186,570		39,194	24,074	3,009	7,282				4,830
funds	64.0423%	Fringe Benefits	119,484		25,101	15,417	1,927	4,663				3,093
	113.3819%	INDIRECT	211,537		44,439	27,295	3,412	8,256				5,476
	FY2026 CAP Rates	OTHER DIRECT	29,463		6,189	3,801	475	1,150				763
		TOTAL	547,054		114,923	70,587	8,823	21,351				14,162
	FY26 Carrying into FY27	61.51%	874,212		183,652	112,803	14,101	34,119				22,629
562520	625 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY25 OH	Services	Direct Labor	62,453		13,120	8,059	1,007	2,437				1,617
Carryover	64.0423%	Fringe Benefits	39,996		8,402	5,161	645	1,561				1,035
FY26 KY	113.3819%	INDIRECT	70,811		14,876	9,137	1,142	2,764				1,833
funds	FY2026 CAP Rates	OTHER DIRECT	2,740		576	354	44	107				71
		TOTAL	176,000		36,974	22,711	2,838	6,869				4,556
FY26 Funding			500,000		105,039	64,517	8,065	19,514				12,943
662520	625 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26	Services	Direct Labor	40,952		8,603	5,284	661	1,598				1,060
funds	64.0423%	Fringe Benefits	26,227		5,510	3,384	423	1,024				679
	113.3819%	INDIRECT	46,432		9,754	5,991	749	1,812				1,202
	FY2026 CAP Rates	OTHER DIRECT	11,734		2,465	1,514	189	458				304
		TOTAL	125,345		26,332	16,173	2,022	4,892				3,245
	FY26 Carrying into FY27	74.93%	374,655		78,707	48,344	6,043	14,622				9,698

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56843	684 (FED)	% OF FUNDING	100		0.0000							
FY25 OH	OH Excl Trans Plan	Direct Labor	0		0							
Carryover	64.0423%	Fringe Benefits	0		0							
	113.3819%	INDIRECT	0		0							
	FY2026 CAP Rates	OTHER DIRECT	215,000		0							
		TOTAL	215,000		0							
	605 (FED)		294,745		0							
66843	684 (FED)	% OF FUNDING	100		0.0000							
FY26	OH Excl Trans Plan	Direct Labor	0		0							
OH funds	64.0423%	Fringe Benefits	0		0							
	113.3819%	INDIRECT	0		0							
	FY2026 CAP Rates	OTHER DIRECT	294,745		0							
		TOTAL	294,745		0							
	FY26 Carrying into FY27	0.00%	0		0							
	FY26 Funding		41,440		41,440	25,453	3,182	7,699				5,106
668630	686 (FED)	% OF FUNDING	100		100.0000	61.4217	7.6777	18.5783				12.3223
FY26	KY Excl Trans Plan	Direct Labor	8,384		8,384	5,150	644	1,558				1,033
KY funds	64.0423%	Fringe Benefits	5,369		5,369	3,298	412	997				662
	113.3819%	INDIRECT	9,506		9,506	5,839	730	1,766				1,171
	FY2026 CAP Rates	OTHER DIRECT	1,592		1,592	978	122	296				196
		TOTAL	24,851		24,851	15,265	1,908	4,617				3,062
	FY26 Unspent Balance	40.03%	16,589		16,589	10,188	1,274	3,082				2,044
	Project		250,000		250,000	200,000						50,000
668610	686 (FED)	% OF FUNDING	100		100.0000	80.0000						20.0000
FY26	KY Discretionary	Direct Labor	8,716		8,716	6,973						1,743
KY funds	64.0423%	Fringe Benefits	5,582		5,582	4,465						1,117
	113.3819%	INDIRECT	9,882		9,882	7,906						1,976
	FY2026 CAP Rates	OTHER DIRECT	225,820		225,820	180,656						45,164
		TOTAL	250,000		250,000	200,000						50,000
	FY26 Unspent Balance	0.00%	0		0	0						0

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FY26 Funding			44,771		44,771	35,817						8,954
568620	686 (FED)	% OF FUNDING	100		100.0000	80.0000						20.0000
FY25	KY Discretionary	Direct Labor	10,490		10,490	8,392						2,098
KY funds	64.0423%	Fringe Benefits	6,718		6,718	5,375						1,343
	113.3819%	INDIRECT	11,893		11,893	9,514						2,379
	FY2026 CAP Rates	OTHER DIRECT	15,670		15,670	12,536						3,134
		TOTAL	44,771		44,771	35,817						8,954
FY26 Unspent Balance			0.00%	0	0	0						0
569510	695 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY25 OH	UPWP Admin.	Direct Labor	6,488		1,363	837	105	253				168
Carryover	64.0423%	Fringe Benefits	4,155		873	536	67	162				108
FY26 KY	113.3819%	INDIRECT	7,356		1,545	949	119	287				190
funds	FY2026 CAP Rates	OTHER DIRECT	1		0	0	0	0				0
		TOTAL	18,000		3,781	2,322	291	702				466
FY26 Funding			45,000		9,453	5,806	726	1,756				1,165
669510	695 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26	UPWP Admin.	Direct Labor	8,823		1,854	1,139	142	344				228
funds	64.0423%	Fringe Benefits	5,650		1,187	729	91	221				146
	113.3819%	INDIRECT	10,004		2,102	1,291	161	391				259
	FY2026 CAP Rates	OTHER DIRECT	4		1	1	0	0				0
		TOTAL	24,481		5,144	3,160	394	956				633
FY26 Carrying into FY27			45.60%	20,519	4,309	2,646	332	800				532
569710	697 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY25 OH	Trans Prgrm Reptg	Direct Labor	1,766		371	228	28	69				46
Carryover	64.0423%	Fringe Benefits	1,131		238	146	18	44				29
FY26 KY	113.3819%	INDIRECT	2,003		421	259	32	78				52
funds	FY2026 CAP Rates	OTHER DIRECT	0		0	0	0	0				0
		TOTAL	4,900		1,030	633	78	191				127

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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	FY26 Funding		30,000		6,302	3,871	484	1,171				777
	697 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 funds	Trans Prgrm Reptg	Direct Labor	7,980		1,676	1,029	129	311				207
	64.0423%	Fringe Benefits	5,111		1,074	660	82	200				132
	113.3819%	INDIRECT	9,048		1,901	1,168	146	353				234
	FY2026 CAP Rates	OTHER DIRECT	35		7	4	1	1				1
		TOTAL	22,174		4,658	2,861	358	865				574
	FY26 Carrying into FY27	26.09%	7,826		1,644	1,010	126	306				203
572010	720 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY25 OH Carryover	Mobile Srce Emissions	Direct Labor	1,370		288	177	22	54				35
	64.0423%	Fringe Benefits	877		184	113	14	34				23
FY26 KY funds	113.3819%	INDIRECT	1,553		326	200	25	61				40
	FY2026 CAP Rates	OTHER DIRECT	0		0	0	0	0				0
		TOTAL	3,800		798	490	61	149				98
672010	FY26 Funding		40,000		8,403	5,161	645	1,561				1,035
	720 (FED)	% OF FUNDING	100		21.0077	61.4217	7.6777	18.5783				12.3223
FY26 funds	Mobile Srce Emissions	Direct Labor	7,225		1,518	932	117	282				187
	64.0423%	Fringe Benefits	4,627		972	597	75	181				120
	113.3819%	INDIRECT	8,192		1,721	1,057	132	320				212
	FY2026 CAP Rates	OTHER DIRECT	104		22	14	2	4				3
		TOTAL	20,148		4,233	2,600	326	787				522
	FY26 Carrying into FY27	49.63%	19,852		4,170	2,561	319	774				513
467430	FY24 Funds carried into FY26		247,000									
	674 (FED)	% OF FUNDING	100		0.0000							
FY24 Carryover	FTA 5310 Transit	Direct Labor	78,636									
	64.0423%	Fringe Benefits	50,360									
	113.3819%	INDIRECT	89,159									
	FY2026 CAP Rates	OTHER DIRECT	22,360									
	Rates	TOTAL	240,515									
	FY24 Carrying into FY27	2.63%	6,485									

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										LOCAL KY	LOCAL	LOCAL OKI
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	Contributed Services Match	Partner Match	COUNTY FUNDS
	Carryover Sub-Total	% OF FUNDING	100	21.0077		61.4217	7.6777	18.5783	12.3223			
FY25 OH	CPG (PL/FTA)	Direct Labor	630,219	0	124,162	78,212	8,727	21,119	0	0	0	16,105
Carryover	64.0423%	Fringe Benefits	403,607	0	79,516	50,088	5,589	13,525	0	0	0	10,313
FY26 KY	113.3819%	INDIRECT	714,556	0	140,776	88,676	9,895	23,945	0	0	0	18,259
funds	FY2026 CAP Rates	OTHER DIRECT	306,604	0	26,926	19,450	865	2,092	0	0	0	4,520
		TOTAL	2,054,986	0	371,380	236,426	25,076	60,681	0	0	0	49,197
	FY26 Funding Sub-Total	% OF FUNDING	100	21.0077		61.4217	7.6777	18.5783	12.3223			
FY26	CPG (PL/FTA)	Direct Labor	1,000,486	10,750	221,429	137,626	16,332	39,517	0	0	0	27,955
funds	64.0423%	Fringe Benefits	640,734	6,884	141,808	88,137	10,458	25,309	0	0	0	17,903
	113.3819%	INDIRECT	1,134,369	12,188	251,060	156,042	18,517	44,807	0	0	0	31,695
	FY2026 CAP Rates	OTHER DIRECT	734,428	178	271,967	209,001	3,543	8,573	0	0	0	50,851
		TOTAL	3,510,017	30,000	886,264	590,806	48,850	118,206	0	0	0	128,404
	Carrying into FY27 Sub-Total		1,758,443	0	384,634	236,247	29,533	71,459	0	0	0	47,393
	Grand Total	% OF FUNDING	100	21.0077		61.4217	7.6777	18.5783	12.3223			
	CPG (PL/FTA)	Direct Labor	1,630,705	10,750	345,591	215,838	25,059	60,636	0	0	0	44,060
	64.0423%	Fringe Benefits	1,044,341	6,884	221,324	138,225	16,047	38,834	0	0	0	28,216
	113.3819%	INDIRECT	1,848,925	12,188	391,836	244,718	28,412	68,752	0	0	0	49,954
	FY2026 CAP Rates	OTHER DIRECT	1,041,032	178	298,893	228,451	4,408	10,665	0	0	0	55,371
		TOTAL	5,565,003	30,000	1,257,644	827,232	73,926	178,887	0	0	0	177,601

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FY26 Funding			75,000									
668550	685 (FED)	% OF FUNDING	100		0.0000							
FY26	INDOT SPR	Direct Labor	25,997									
funds	64.0423%	Fringe Benefits	16,649									
	113.3819%	INDIRECT	29,476									
	FY2026 CAP Rates	OTHER DIRECT	2,878									
		TOTAL	75,000									
FY26 Unspent Balance			0.00%	0								
FY26 Funding			779,476		163,750				131,000			32,750
661040	610 (FED)	% OF FUNDING	100		21.0077				80.0000			20.0000
FY26	Land Use	Direct Labor	259,931		54,606				43,685			10,921
funds	64.0423%	Fringe Benefits	166,466		34,971				27,977			6,994
	113.3819%	INDIRECT	294,715		61,913				49,530			12,383
	FY2026 CAP Rates	OTHER DIRECT	17,879		3,756				3,005			751
		TOAL	738,991		155,246				124,197			31,049
FY26 Unspent Balance			5.19%	40,485	8,504				6,803			1,701
FY26 Funding			73,187		15,375				12,300		3,075	
661050	610 (FED)	% OF FUNDING	100		21.0077				80.0000		20.0000	
FY26	Fiscal Impact Anlys	Direct Labor	4,480		941				753		188	
funds	64.0423%	Fringe Benefits	2,869		603				482		121	
	113.3819%	INDIRECT	5,080		1,067				854		213	
	FY2026 CAP Rates	OTHER DIRECT	0		0				0		0	
		TOTAL	12,429		2,611				2,089		522	
FY26 Unspent Balance			83.02%	60,758	12,764				10,211		2,553	

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	FY26 Funding Sub-Total	% OF FUNDING	100		21.0077				80.0000		20.0000	20.0000
FY26 funds	STBG/SNK	Direct Labor	290,408		55,547	0	0	0	44,438	0	188	10,921
	64.0423%	Fringe Benefits	185,984		35,574	0	0	0	28,459	0	121	6,994
	113.3819%	INDIRECT	329,271		62,980	0	0	0	50,384	0	213	12,383
	FY2026 CAP Rates	OTHER DIRECT	20,757		3,756	0	0	0	3,005	0	0	751
		Sub-Total	826,420		157,857	0	0	0	126,286	0	522	31,049
FY26 Unspent Balance			101,243		21,268	0	0	0	17,014	0	2,553	1,701
FY26 Funding					53,750				43,000	10,750		
666540	665 (FED)	% OF FUNDING	100		21.0077				80.0000	20.0000		0.0000
FY26 funds	Clean Air Program	Direct Labor	6,766		1,421				1,421			
	64.0423%	Fringe Benefits	4,333		910				910			
	113.3819%	INDIRECT	7,671		1,612				1,612			
	FY2026 CAP Rates	Contributed Svs	9,391		9,391					9,391		
		OTHER DIRECT	160,035		33,620				33,620			
			Sub-Total		46,954				37,563	9,391		0
FY26 Unspent Balance			12.64% 27,241		6,796				5,437	1,359		0
FY26 Funding					56,125				44,900	11,225		
666710	667 (FED)	% OF FUNDING	100		21.0077				80.0000	20.0000		0.0000
FY26 funds	Rideshare	Direct Labor	6,766		1,421				1,421			
	64.0423%	Fringe Benefits	4,333		910				910			
	113.3819%	INDIRECT	7,671		1,612				1,612			
	FY2026 CAP Rates	Contributed Svs	10,173		10,173					10,173		
		OTHER DIRECT	174,936		36,750				36,750			
			TOTAL		50,866				40,693	10,173		0
FY26 Unspent Balance			9.37% 21,077		5,259				4,207	1,052		0

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FY26 Funding													
571020	710 (FED)	% OF FUNDING	100										
FY25 funds	Ohio DNR	Direct Labor	27,035										
		64.0423% Fringe Benefits	17,313										
		113.3819% INDIRECT	30,652										
		FY2026 CAP Rates OTHER DIRECT	0										
		TOTAL	75,000										
FY25 Unspent Balance					0.00%	0							
FY26 Funding													
671060	710 (FED)	% OF FUNDING	100										
FY26 funds	604b Water-Core	Direct Labor	38,592										
		64.0423% Fringe Benefits	24,715										
		113.3819% INDIRECT	43,757										
		FY2026 CAP Rates OTHER DIRECT	250										
		TOTAL	107,314										
FY26 Unspent Balance					0.00%	0							
FY26 Funding													
671090	710 (FED)	% OF FUNDING	100										
FY26	OH Gen Asmbly Water - Core	Direct Labor	26,958										
		64.0423% Fringe Benefits	17,265										
		113.3819% INDIRECT	30,565										
		FY2026 CAP Rates OTHER DIRECT	212										
		TOTAL	75,000										
FY26 Unspent Balance					0.00%	0							

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	FY26 Funding		264,409									
471120	711 (FED)	% OF FUNDING	100									
FY24 funds	US EPA CPRG	Direct Labor	40,699									
	64.0423%	Fringe Benefits	26,065									
	113.3819%	INDIRECT	46,145									
	FY2026 CAP Rates	OTHER DIRECT	151,500									
		TOTAL	264,409									
	FY24 Unspent Balance	0.00%	0									
671010	710 (LOCAL)	% OF FUNDING	100									
FY26 funds	Local Water	Direct Labor	24,302									
	64.0423%	Fringe Benefits	15,564									
	113.3819%	INDIRECT	27,555									
	FY2026 CAP Rates	OTHER DIRECT	2,579									
		TOTAL	70,000									
680010	800 (LOCAL)	% OF FUNDING	100									
FY26 funds	Regional Planning	Direct Labor	25,017									
	64.0423%	Fringe Benefits	16,022									
	113.3819%	INDIRECT	28,365									
	FY2026 CAP Rates	OTHER DIRECT	5,596									
		TOTAL	75,000									
260001	(LOCAL)	% OF FUNDING	100									
FY26 funds	General & Admin.	Direct Labor	33,453									
	64.0423%	Fringe Benefits	21,424									
	113.3819%	INDIRECT	37,930									
	FY2026 CAP Rates	OTHER DIRECT	133,458									
		TOTAL	226,265									

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			% OF FUNDING	100	0.0000							
FY26	GRAND TOTALS	Direct Labor	2,150,701	10,750	403,980	215,838	25,059	60,636	47,280	0	188	54,981
	64.0423%	Dir Labor Fringe Be	1,377,359	6,884	258,718	138,225	16,047	38,834	30,279	0	121	35,210
	113.3819%	INDIRECT	2,438,507	12,188	458,040	244,718	28,412	68,752	53,608	0	213	62,337
	FY2026 CAP Rates	Contributed Svs	19,564	0	19,564	0	0	0	0	19,564	0	0
		OTHER DIRECT	1,690,355	178	373,019	228,451	4,408	10,665	73,375	0	0	56,122
		TOTAL	7,676,486	30,000	1,513,321	827,232	73,926	178,887	204,542	19,564	522	208,650
Prepared by KLH 2/17/25												
Final Review by: KLH 3/17/25												

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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	LOCAL OKI COUNTY FUNDS
560110	601 (FED)	% OF FUNDING	100		0.0000					0.0000
FY25 OH	Short Range	Direct Labor	7,913							
Carryover	64.0423%	Fringe Benefits	5,068							
FY26 KY	113.3819%	INDIRECT	8,972							
funds	FY2026 CAP Rates	OTHER DIRECT	47							
		TOTAL	22,000							
FY26 Funding			76,000							
660110	601 (FED)	% OF FUNDING	100							
FY26	Short Range	Direct Labor	20,636							
funds	64.0423%	Fringe Benefits	13,216							
	113.3819%	INDIRECT	23,397							
	FY2026 CAP Rates	OTHER DIRECT	278							
		TOTAL	57,527							
	FY26 Carrying into FY27	24.31%	18,473							
560210	602 (FED)	% OF FUNDING	100		0.0000					0.0000
FY25 OH	TIP	Direct Labor	16,187							
Carryover	64.0423%	Fringe Benefits	10,367							
FY26 KY	113.3819%	INDIRECT	18,353							
funds	FY2026 CAP Rates	OTHER DIRECT	93							
		TOTAL	45,000							
FY26 Funding			250,000							
660210	602 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26	TIP	Direct Labor	83,153							
funds	64.0423%	Fringe Benefits	53,253							
	113.3819%	INDIRECT	94,280							
	FY2026 CAP Rates	OTHER DIRECT	1,615							
		TOTAL	232,301							
	FY26 Carrying into FY27	7.08%	17,699							

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560510	605 (FED)	% OF FUNDING	100		0.0000					0.0000
FY25 OH	Cont Plan- Surv.	Direct Labor	212,503							
Carryover	64.0423%	Fringe Benefits	136,092							
FY26 KY	113.3819%	INDIRECT	240,941							
funds	FY2026 CAP Rates	OTHER DIRECT	17,464							
		TOTAL	607,000							
FY26 Funding			2,300,113							
660510	605 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26	Cont Plan- Surv.	Direct Labor	617,297							
funds	64.0423%	Fringe Benefits	395,331							
	113.3819%	INDIRECT	699,903							
	FY2026 CAP Rates	OTHER DIRECT	168,860							
		TOTAL	1,881,391							
	FY26 Carrying into FY27	18.20%	418,722							
FY26 Funding			30,000	30,000						
6560560	605 (FED)	% OF FUNDING	100	100.00	0.0000					0.0000
Local	RAVEN 911	Direct Labor	10,750	10,750						
FY26	64.0423%	Fringe Benefits	6,884	6,884						
funds	113.3819%	INDIRECT	12,188	12,188						
	FY2026 CAP Rates	OTHER DIRECT	178	178						
		TOTAL	30,000	30,000						
	FY26 Carrying into FY27	0.00%	0	0						

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561010	610 (FED)	% OF FUNDING	100		0.0000					0.0000
FY25 OH	Transportation Plan	Direct Labor	232,413							
Carryover	64.0423%	Fringe Benefits	148,843							
FY26 KY	113.3819%	INDIRECT	263,515							
funds	FY2026 CAP Rates	OTHER DIRECT	33,229							
		TOTAL	678,000							
FY26 Funding			1,421,266							
661010	610 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26	Transportation Plan	Direct Labor	186,570							
funds	64.0423%	Fringe Benefits	119,484							
	113.3819%	INDIRECT	211,537							
	FY2026 CAP Rates	OTHER DIRECT	29,463							
		TOTAL	547,054							
	FY26 Carrying into FY27	61.51%	874,212							
562520	625 (FED)	% OF FUNDING	100		0.0000					0.0000
FY25 OH	Services	Direct Labor	62,453							
Carryover	64.0423%	Fringe Benefits	39,996							
FY26 KY	113.3819%	INDIRECT	70,811							
funds	FY2026 CAP Rates	OTHER DIRECT	2,740							
		TOTAL	176,000							
FY26 Funding			500,000							
662520	625 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26	Services	Direct Labor	40,952							
funds	64.0423%	Fringe Benefits	26,227							
	113.3819%	INDIRECT	46,432							
	FY2026 CAP Rates	OTHER DIRECT	11,734							
		TOTAL	125,345							
	FY26 Carrying into FY27	74.93%	374,655							

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56843	684 (FED)	% OF FUNDING	100		0.0000					0.0000
FY25 OH	OH Excl Trans Plan	Direct Labor	0							
Carryover	64.0423%	Fringe Benefits	0							
	113.3819%	INDIRECT	0							
	FY2026 CAP Rates	OTHER DIRECT	215,000							
		TOTAL	215,000							
	605 (FED)		294,745							
66843	684 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26	OH Excl Trans Plan	Direct Labor	0							
OH funds	64.0423%	Fringe Benefits	0							
	113.3819%	INDIRECT	0							
	FY2026 CAP Rates	OTHER DIRECT	294,745							
		TOTAL	294,745							
	FY26 Carrying into FY27	0.00%	0							
	FY26 Funding		41,440							
668630	686 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26	KY Excl Trans Plan	Direct Labor	8,384							
KY funds	64.0423%	Fringe Benefits	5,369							
	113.3819%	INDIRECT	9,506							
	FY2026 CAP Rates	OTHER DIRECT	1,592							
		TOTAL	24,851							
	FY26 Unspent Balance	40.03%	16,589							
	Project		250,000							
668610	686 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26	KY Discretionary	Direct Labor	8,716							
KY funds	64.0423%	Fringe Benefits	5,582							
	113.3819%	INDIRECT	9,882							
	FY2026 CAP Rates	OTHER DIRECT	225,820							
		TOTAL	250,000							
	FY26 Unspent Balance	0.00%	0							

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FY26 Funding			44,771							
568620	686 (FED)	% OF FUNDING	100		0.0000					0.0000
FY25	KY Discretionary	Direct Labor	10,490							
KY funds	64.0423%	Fringe Benefits	6,718							
	113.3819%	INDIRECT	11,893							
	FY2026 CAP Rates	OTHER DIRECT	15,670							
		TOTAL	44,771							
FY26 Unspent Balance			0							
569510	695 (FED)	% OF FUNDING	100		0.0000					0.0000
FY25 OH	UPWP Admin.	Direct Labor	6,488							
Carryover	64.0423%	Fringe Benefits	4,155							
FY26 KY	113.3819%	INDIRECT	7,356							
funds	FY2026 CAP Rates	OTHER DIRECT	1							
		TOTAL	18,000							
FY26 Funding			45,000							
669510	695 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26	UPWP Admin.	Direct Labor	8,823							
funds	64.0423%	Fringe Benefits	5,650							
	113.3819%	INDIRECT	10,004							
	FY2026 CAP Rates	OTHER DIRECT	4							
		TOTAL	24,481							
FY26 Carrying into FY27			20,519							
569710	697 (FED)	% OF FUNDING	100		0.0000					0.0000
FY25 OH	Trans Prgrm Reptg	Direct Labor	1,766							
Carryover	64.0423%	Fringe Benefits	1,131							
FY26 KY	113.3819%	INDIRECT	2,003							
funds	FY2026 CAP Rates	OTHER DIRECT	0							
		TOTAL	4,900							

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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	LOCAL OKI COUNTY FUNDS
FY26 Funding			30,000							
669710	697 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26 funds	Trans Prgrm Reptg	Direct Labor	7,980							
		64.0423% Fringe Benefits	5,111							
		113.3819% INDIRECT	9,048							
		FY2026 CAP Rates OTHER DIRECT	35							
		TOTAL	22,174							
FY26 Carrying into FY27			26.09%	7,826						
572010	720 (FED)	% OF FUNDING	100		0.0000					0.0000
FY25 OH Carryover FY26 KY funds	Mobile Srce Emissions	Direct Labor	1,370							
		64.0423% Fringe Benefits	877							
		113.3819% INDIRECT	1,553							
		FY2026 CAP Rates OTHER DIRECT	0							
		TOTAL	3,800							
FY26 Funding			40,000							
672010	720 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26 funds	Mobile Srce Emissions	Direct Labor	7,225							
		64.0423% Fringe Benefits	4,627							
		113.3819% INDIRECT	8,192							
		FY2026 CAP Rates OTHER DIRECT	104							
		TOTAL	20,148							
FY26 Carrying into FY27			49.63%	19,852						
FY24 Funds carried into FY26			247,000							
467430	674 (FED)	% OF FUNDING	100		0.0000					0.0000
FY24 Carryover	FTA 5310 Transit	Direct Labor	78,636							
		64.0423% Fringe Benefits	50,360							
		113.3819% INDIRECT	89,159							
		FY2026 CAP Rates OTHER DIRECT	22,360							
		Rates TOTAL	240,515							
FY24 Carrying into FY27			2.63%	6,485						

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FY25 OH Carryover			100	0.0000					0.0000	
FY26 KY funds										
CPG (PL/FTA)			630,219	0	0	0	0	0	0	0
64.0423% Fringe Benefits			403,607	0	0	0	0	0	0	0
113.3819% INDIRECT			714,556	0	0	0	0	0	0	0
FY2026 CAP Rates OTHER DIRECT			306,604	0	0	0	0	0	0	0
TOTAL			2,054,986	0	0	0	0	0	0	0
FY26 Funding Sub-Total			100	100.0000		80.0000			20.0000	
FY26 funds										
CPG (PL/FTA)			1,000,486	10,750	0	0	0	0	0	0
64.0423% Fringe Benefits			640,734	6,884	0	0	0	0	0	0
113.3819% INDIRECT			1,134,369	12,188	0	0	0	0	0	0
FY2026 CAP Rates OTHER DIRECT			734,428	178	0	0	0	0	0	0
TOTAL			3,510,017	30,000	0	0	0	0	0	0
Carrying into FY27 Sub-Total			1,758,443	0	0	0	0	0	0	0
Grand Total			100	100.0000		80.0000			20.0000	
CPG (PL/FTA)			1,630,705	10,750	0	0	0		0	0
64.0423% Fringe Benefits			1,044,341	6,884	0	0	0		0	0
113.3819% INDIRECT			1,848,925	12,188	0	0	0		0	0
FY2026 CAP Rates OTHER DIRECT			1,041,032	178	0	0	0		0	0
TOTAL			5,565,003	30,000	0	0	0		0	0

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FY26 Funding			75,000		75,000		60,000	0	15,000	
668550	685 (FED)	% OF FUNDING	100		100.0000		80.0000	0.0000	20.0000	100.0000
FY26	INDOT SPR	Direct Labor	25,997		25,997		20,798	0	5,199	0
funds	64.0423%	Fringe Benefits	16,649		16,649		13,319	0	3,330	0
	113.3819%	INDIRECT	29,476		29,476		23,581	0	5,895	0
	FY2026 CAP Rates	OTHER DIRECT	2,878		2,878		2,302	0	576	0
		TOTAL	75,000		75,000		60,000	0	15,000	0
	FY26 Unspent Balance	0.00%	0		0		0	0	0	
FY26 Funding			779,476							
661040	610 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26	Land Use	Direct Labor	259,931							
funds	64.0423%	Fringe Benefits	166,466							
	113.3819%	INDIRECT	294,715							
	FY2026 CAP Rates	OTHER DIRECT	17,879							
		TOAL	738,991							
	FY26 Unspent Balance	5.19%	40,485							
FY26 Funding			73,187							
661050	610 (FED)	% OF FUNDING	100		0.0000					0.0000
FY26	Fiscal Impact Anlys	Direct Labor	4,480							
funds	64.0423%	Fringe Benefits	2,869							
	113.3819%	INDIRECT	5,080							
	FY2026 CAP Rates	OTHER DIRECT	0							
		TOTAL	12,429							
	FY26 Unspent Balance	83.02%	60,758							

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						FEDERAL INDOT FHWA/FTA	FEDERAL INDOT FHWA	LOCAL	LOCAL OKI	LOCAL OKI
Project Code	Project Name	COST CATEGORY	TOTAL PROJECT COST	OTHER FUNDS	INDIANA SHARE	CPG FUNDS	SPR FUNDS	Partner Match	COUNTY FUNDS	COUNTY FUNDS

	FY26 Funding Sub-Total	% OF FUNDING	100	100.0000	80.0000	20.0000	20.0000	0.0000	
FY26 funds	STBG/SNK	Direct Labor	290,408	25,997	0	20,798	0	5,199	0
	64.0423%	Fringe Benefits	185,984	16,649	0	13,319	0	3,330	0
	113.3819%	INDIRECT	329,271	29,476	0	23,581	0	5,895	0
	FY2026 CAP Rates	OTHER DIRECT	20,757	2,878	0	2,302	0	576	0
		Sub-Total	826,420	75,000	0	60,000	0	15,000	0
	FY26 Unspent Balance		101,243	0	0	0	0	0	0

FY26 Funding		215,437					
666540	665 (FED)	% OF FUNDING	100		0.0000		0.0000
FY26	Clean Air Program	Direct Labor	6,766				
funds		64.0423% Fringe Benefits	4,333				
		113.3819% INDIRECT	7,671				
	FY2026 CAP Rates	Contributed Svs	9,391				
		OTHER DIRECT	160,035				
		Sub-Total	188,196				
	FY26 Unspent Balance	12.64%	27,241				

FY26 Funding		224,956				
666710	667 (FED)	% OF FUNDING	100	0.0000		0.0000
FY26	Rideshare	Direct Labor	6,766			
funds	64.0423%	Fringe Benefits	4,333			
	113.3819%	INDIRECT	7,671			
	FY2026 CAP Rates	Contributed Svs	10,173			
		OTHER DIRECT	174,936			
		TOTAL	203,879			
	FY26 Unspent Balance	9.37%	21,077			

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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	LOCAL OKI COUNTY FUNDS
FY26 Funding										
571020	710 (FED)	% OF FUNDING	100							0.0000
FY25 funds	Ohio DNR	Direct Labor	27,035							
		64.0423% Fringe Benefits	17,313							
		113.3819% INDIRECT	30,652							
		FY2026 CAP Rates OTHER DIRECT	0							
		TOTAL	75,000							
FY25 Unspent Balance			0.00%	0						
FY26 Funding										
671060	710 (FED)	% OF FUNDING	100							0.0000
FY26 funds	604b Water-Core	Direct Labor	38,592							
		64.0423% Fringe Benefits	24,715							
		113.3819% INDIRECT	43,757							
		FY2026 CAP Rates OTHER DIRECT	250							
		TOTAL	107,314							
FY26 Unspent Balance			0.00%	0						
FY26 Funding										
671090	710 (FED)	% OF FUNDING	100							0.0000
FY26	OH Gen Asmbly Water - Core	Direct Labor	26,958							
		64.0423% Fringe Benefits	17,265							
		113.3819% INDIRECT	30,565							
		FY2026 CAP Rates OTHER DIRECT	212							
		TOTAL	75,000							
FY26 Unspent Balance			0.00%	0						

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			TOTAL			FEDERAL	FEDERAL	LOCAL	LOCAL	LOCAL
			PROJECT			INDOT	INDOT		OKI	OKI
Project	Project	COST	COST	OTHER	INDIANA	FHWA/FTA	FHWA	Partner	COUNTY	COUNTY
Code	Name	CATEGORY		FUNDS	SHARE	FUNDS	FUNDS	Match	FUNDS	FUNDS
	FY26 Funding		264,409							
471120	711 (FED)	% OF FUNDING	100							0.0000
FY24	US EPA CPRG	Direct Labor	40,699							
funds		64.0423% Fringe Benefits	26,065							
		113.3819% INDIRECT	46,145							
	FY2026 CAP Rates	OTHER DIRECT	151,500							
		TOTAL	264,409							
	FY24 Unspent Balance	0.00%	0							
671010	710 (LOCAL)	% OF FUNDING	100							100.0000
FY26	Local Water	Direct Labor	24,302							24,302
funds		64.0423% Fringe Benefits	15,564							15,564
		113.3819% INDIRECT	27,555							27,555
	FY2026 CAP Rates	OTHER DIRECT	2,579							2,579
		TOTAL	70,000							70,000
680010	800 (LOCAL)	% OF FUNDING	100							100.0000
FY26	Regional Planning	Direct Labor	25,017							25,017
funds		64.0423% Fringe Benefits	16,022							16,022
		113.3819% INDIRECT	28,365							28,365
	FY2026 CAP Rates	OTHER DIRECT	5,596							5,596
		TOTAL	75,000							75,000
260001	(LOCAL)	% OF FUNDING	100							100.0000
FY26	General & Admin.	Direct Labor	33,453							33,453
funds		64.0423% Fringe Benefits	21,424							21,424
		113.3819% INDIRECT	37,930							37,930
	FY2026 CAP Rates	OTHER DIRECT	133,458							133,458
		TOTAL	226,265							226,265

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			% OF FUNDING	100	0.0000				0.0000	
FY26	GRAND TOTALS	Direct Labor	2,150,701	10,750	25,997	0	20,798	0	5,199	82,772
	64.0423%	Dir Labor Fringe Be	1,377,359	6,884	16,649	0	13,319	0	3,330	53,010
	113.3819%	INDIRECT	2,438,507	12,188	29,476	0	23,581	0	5,895	93,850
	FY2026 CAP Rates	Contributed Svs	19,564	0	0	0	0	0	0	0
		OTHER DIRECT	1,690,355	178	2,878	0	2,302	0	576	141,633
		TOTAL	7,676,486	30,000	75,000	0	60,000	0	15,000	371,265
										998,603

Prepared by KLH 2/17/25
 Final Review by: KLH 3/17/25