

## Wisconsin Department of Transportation

Division of Transportation Investment Management

**BUREAU OF TRANSIT, LOCAL ROADS,  
RAILROADS & HARBORS**

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P.O. Box 7913  
Madison, WI 53707-7913

Telephone: (608) 266-3661  
FAX: (608) 266-0658

Dear Chief Elected Official:  
Clerk:  
Treasurer:

The State of Wisconsin provides General Transportation Aids (GTA) to defray a portion of costs incurred in constructing, maintaining, and operating roads and streets under local jurisdiction. In order to make GTA payments to counties and municipalities, it is necessary to collect eligible highway-related costs annually from each local unit of government.

Enclosed is a current copy of the ***Transportation Aids Cost Reporting Manual***. This manual outlines eligible local transportation costs and indicates the appropriate reporting location for each of them on the *Financial Report Form*. Annually, local governments file the *Financial Report Form* with the State of Wisconsin Department of Revenue (DOR). ***The way you report on eligible transportation costs may have an impact your future payments.***

**Carefully note the report deadlines on Page 1 of the manual.** If necessary, either mail or fax (not both) an extension request directly to the DOR – the fax number is (608) 264-6887. Sending your report and extension request via **Certified Mail** will ensure delivery and provide documentation in the event your report is late or lost. We use the postage date, **NOT** the meter date, to determine the date your report is received. **It is your responsibility to submit a complete and accurate report.**

Each year we review a selection of highway cost items reported on Financial Reports. Errors we discover could have an effect on the amount of General Transportation Aids you receive. **Please be sure that whoever prepares your report reviews the *Transportation Aids Cost Reporting Manual* before submission.** By avoiding errors, you will save us time, save yourself the hassle of responding to our inquiries regarding your report, and ensure you receive the appropriate GTA payment.

Please contact the DOR for any questions you may have pertaining to the *Financial Report Form*. Please contact me at 608-266-0254 for further assistance regarding the GTA program.

Sincerely,

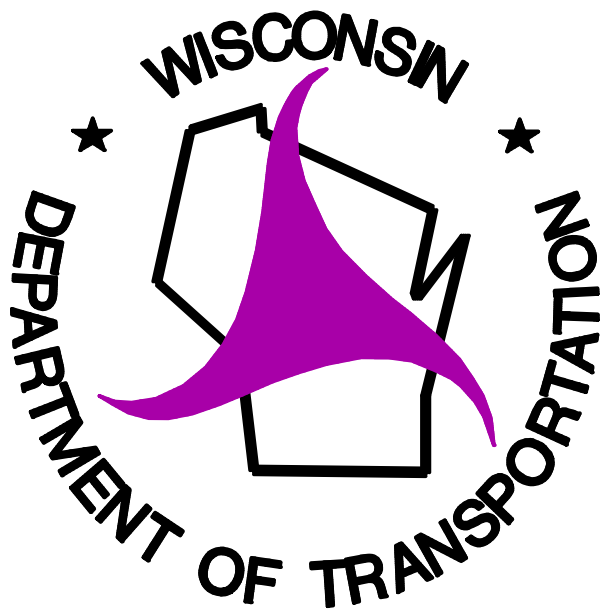
*Lori Richter*

Lori Richter, Program Manager  
General Transportation Aids

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# TRANSPORTATION AIDS COST REPORTING MANUAL

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**Division of Transportation Investment Management  
Local Transportation Programs & Finance Section**

*Updated October 2009*

**Alternative, accessible formats  
of this document will be  
provided upon request**

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# GENERAL TRANSPORTATION AIDS COST REPORTING MANUAL

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# GENERAL INFORMATION

## Background

The State of Wisconsin distributes General Transportation Aids (GTA) to all Wisconsin counties, cities, villages, and towns, in amounts determined using a formula that includes an eligible costs factor. The formula described later in this manual and in [Wis. Stat., s. 86.30](#) makes it necessary to annually collect eligible, highway-related costs for each local unit of government. The department obtains this cost information from the *Financial Report Form*, which all local governments must file with the Wisconsin Department of Revenue (DOR). The department uses selected line codes from the DOR form to obtain the eligible cost data used in the transportation aid formula.

## Report Filing Requirement

You must file your *Financial Report Form* with the DOR on or before the due date contained in the report form supplied to you.

The due date for all cities, villages, or towns having a population of less than 2,500 is March 31. For all other municipalities and counties, the due date is May 1. Please direct any questions regarding the report due date to the Wisconsin Department of Revenue, Ms. Carol Doran, at (608) 266-2569 or [Carol.Doran@revenue.wi.gov](mailto:Carol.Doran@revenue.wi.gov).

**Municipalities having population of 25,000 or more must also submit an audited comprehensive annual financial report (CAFR) and Opinion on the *Financial Report Form* by July 31.**

Timely filing requires either that the report be received at the DOR on or before the due date, or that the report is postmarked on or before the due date. Because of the importance of timely filing, we recommend that you file early. For determining the date received, we use the postage date - **NOT** the meter date. Delivery to the post office does not ensure a postmark of that day. **We suggest using certified mail for extension requests and reports and that you retain the receipt of mailing with the postmaster's date stamp.** If you deliver your report to the Wisconsin Department of Revenue, make sure it is date stamped when received.

**NOTE: The local government has responsibility for filing a complete and accurate report on time. Reports arriving after the due date without valid postmarks will be considered filed as of the date of receipt.**

## Report Filing Extensions

In the event the *Financial Report Form* for your municipality or county cannot be filed by the due date, you must request an extension to avoid a reduction in your GTA payment. **The request for extension must be received by the original due date for the *Financial Report Form* and must be signed by an official of the local government.** If the request is received by the Wisconsin Department of Revenue, P.O. Box 8971, Madison, WI 53708-8971 on or before the due date, an extension will be granted until May 15.

**There are no extensions allowed beyond May 15. Extension requests may be faxed to the DOR at (608) 264-6887. We suggest using certified mail and retaining the receipt of mailing with the postmaster's date stamp. We must go by the postmark or the fax receipt date. Please either mail or fax the request to the DOR.**

## Preparing the Report

The report form should be prepared in accordance with the instructions provided by the DOR. If you have any questions while you are preparing the report, we encourage you to contact the persons at the DOR identified in the report form.

To properly report, you may need to group various accounts or types of transactions, or allocate costs to various functions. It is important you retain the computations and worksheets from the preparation process should questions arise after the report is filed. All reports are subject to a review to determine **the appropriateness of costs for General Transportation Aids purposes.**

NOTE FOR COUNTIES: It is expected that the operations of the highway department will be reported as an internal service fund in accordance with the Uniform Cost Accounting System for Wisconsin County Highway Departments. Account codes in the *Financial Report Form* are consistent with the Uniform Cost Accounting System. Unallocated debit or credit balances in the transportation cost pools at year end must be analyzed and included in the totals reported at line codes 210-53311 or 210-53410. To calculate the amount reported at each code, determine the proportion of work performed for eligible highway-related purposes and then add that portion of the unallocated balances to line code 210-53311 (eligible for highway aid calculation). All remaining balances must be included in the amount reported at line code 210-53410.

## ELIGIBLE COSTS

The GTA formula utilizes certain eligible costs in determining the aid distribution. Eligible costs refer to net expenditures for specific activities after deducting specific revenues. The Secretary of WisDOT determines specific eligible expenses (expenditures) and revenues, based on recommendations of staff and the Uniform Cost Reporting Committee. Please direct any questions regarding eligible cost items to:

### Lori Richter

Program Manager, General Transportation Aids  
Wisconsin Department of Transportation  
Post Office Box 7913  
Madison, WI 53707-7913

Phone: (608) 266-0254

Fax: (608) 266-0658

Email: [lori.richter@dot.wi.gov](mailto:lori.richter@dot.wi.gov)

### Storm Water Drainage

Line codes 200-46324 and 209-53650-*Storm Water Drainage* were added to the proprietary section for municipalities with a storm water enterprise.

### Local Roads Improvement Program

The Local Roads Improvement Program (LRIP) was implemented in 1992. The purpose of this program is to provide state financial assistance for up to 50% of the costs for improvement projects on any road under local jurisdiction. LRIP includes separate categories for county highways (CHIP & CHIP-D), town roads (TRIP and TRIP-D), and municipal streets (MSIP & MSIP-D). Expenditures reported for LRIP projects should be on the current line codes, as with any other road project. When the State reimbursement (match) is received, it should

be recorded on line code 103-43534 (Forms A, B, C, D) or the non-operating proprietary fund line code 214-43534 (Forms A, D). This is a deductible revenue for highway-related costs.

### **Interdepartmental Charges for Services**

One line code has been added for counties, *Interdepartmental Charges for Services*, 206-47435 Transportation (*Highway and Street Outlay*). Now, just as construction and maintenance expenditures for services for other departments or funds are identified in line codes 122-53315 and 122-53311, revenues will also be identified for construction (206-47435) and maintenance (206-47430).

### **County Forest Roads**

1987 Wisconsin Act 137 created the County Forest Road Aids (CFRA) program to assist counties in maintaining and improving public roads in county forests. The program provides a payment of \$336 per mile for each qualifying road.

As a result, expenditures on county forest roads are not considered eligible highway-related costs for those counties that receive CFRA payments under [Wis. Stat., s. 86.315](#).

***All counties receiving County Forest Road Aid must report expenditures at line code 128-56111. Counties should report all revenues at line code 103-43690, Other State Payments.***

### **Connecting Highway Aids and Lift Bridge Aids**

Report the state payments for Connecting Highway and Lift Bridge payments on line code 103-43533, *State Grants-Other Highway*.

### **Flood Damage Aids**

Report state aids for the reconstruction of flood damaged roads and streets on line code 103-43532, *State Grants Transportation Flood Damage*.

# LIST OF ELIGIBLE LINES CODES FOR COST REPORTING

**Schedules:**

**A** = Counties Population  
25,000 or more

**B** = Munis Population  
25,000 or more

**C** = Munis Population  
less than 25,000

**D** = Counties Population  
less than 25,000

New Codes	Aids Schedules	Description	Aids Category
<b><u>Revenues:</u></b>			
103-43211	A B C D	Federal Law Enforcement Grant	Police (%)
103-43221	A B C D	Federal Highway Grant	Maintenance
103-43521	A B C D	State Law Enforcement Improvement Grant	Police (%)
103-43522	A B C D	State Water Patrol Grant	Police (%)
103-43523	A B C D	Other State Law Enforcement Grants	Police (%)
103-43532	A B C D	Flood Damage Aids	Maintenance
103-43533	A B C D	Other Highway Aid	Maintenance
103-43534	A B C D	Local Roads Improvement Program (LRIP)	Construction
103-43710	A B C D	Highway and Bridge Aids	Maintenance
107-45221	A B C D	Judgment Awards – Law Enforcement	Police (%)
107-45222	A B C D	Judgment Awards - Highways	Maintenance
109-46210	A B C D	Public Law Enforcement Fees	Police (%)
109-46310	A B C D	Highway and Street Maintenance and Construction Services	Maintenance
109-46321	B C	Street Lighting Services	Other (%)
109-46322	B C	Sidewalk Replacement Services	Other
109-46324	B C	Storm Sewer Services	Other (100%)
111-47121	A B C D	Federal Law Enforcement Services	Police (%)
111-47131	A B C D	Federal Transportation Services	Non-Local
111-47221	A B C D	State Law Enforcement Services	Police (%)
111-47230	A B C D	State Transportation Services	Non-Local
111-47321	A B C D	Other Law Enforcement Services	Police (%)
111-47325	A B C D	Emergency Communication 911 (law enforcement share)	Police (%)
111-47331	A B C D	Other Transportation Services	Non-Local
113-48301	A B C D	Sale of Law Enforcement Equipment and Property	Police (%)
113-48303	B C	Sale of Highway Equipment and Property	Other
113-48420	A B C D	Insurance Awards – Law Enforcement	Police (%)
113-48430	A B C D	Insurance Awards - Highways	Maintenance
200-46324	B C	Storm Water Drainage Services	Other (60%)

**Expenditures:**

118-51931	C D	Law Enforcement Insurance	Police (%)
118-51932	C D	Highway Insurance	Maintenance
120-52100	A B C D	Law Enforcement	Police (%)
120-52601	A B C D	Emergency Communication 911 (law enforcement share)	Police (%)
122-53311	A B C D	Maintenance	Maintenance
122-53315	A B C D	Construction	Construction
122-53320	A B C D	State Maintenance and Construction	Non-Local
122-53330	A B C D	Other Local Government Maintenance and Construction	Non-Local
122-53420	A B C D	Street Lighting	Other (%)
122-53431	B C	Sidewalk Maintenance and Replacement with Street Reconstruction	Other
122-53441	B C	Storm Sewer Maintenance	Other
122-53442	B C	Storm Sewer Construction	Other (60%)
130-57210	A B C D	Law Enforcement Outlay	Police (%)

**Expenditures (continued):**

130-57261	A B C D	Emergency Communication 911 Outlay (law enforcement share)	Police (%)
130-57324	B C	Highway Equipment Outlay	Construction
130-57327	B C	Highway Building Outlay	Construction
130-57331	A B C D	Highway Outlay for Local	Construction
130-57332	B C	Highway Outlay for State	Non-Local
130-57333	B C	Highway Outlay for Other Local Governments	Non-Local
130-57342	A B C D	Street Lighting Outlay	Other (%)
130-57343	B C	Sidewalk Replacement Outlay (with street reconstruction)	Other
130-57345	B C	Storm Sewer Outlay	Other (60%)
132-58211	A B C D	Interest on Law Enforcement Debt	Police (%)
132-58221	A B C D	Interest on Highway Debt	Construction
132-58222	B C	Interest on Storm Sewer Debt	Other (60%)
209-53650	B C	Storm Water Drainage	Other (60%)

**Operating Revenues (Internal Service):**

201-46310	A D	Public Highway Maintenance and Construction	Maintenance
201-46319	A D	Other Public Highway Charges	Maintenance
203-47131	A D	Federal Highway Services	Non-Local
204-47230	A D	State Highway Services	Non-Local
205-47331	A D	Other Local Governments Highway Services	Non-Local
206-47430	A D	Highway and Street Maintenance	Non-Local
206-47435	A D	Highway and Street Construction	Non-Local
207-48612	A D	Miscellaneous Highway Services	Maintenance

**Operating Expenses (Internal Service):**

210-53199	A D	Other General	Maintenance
210-53311	A D	Highway Maintenance	Maintenance
210-53315	A D	Highway Construction	Construction
210-53320	A D	State Maintenance and Construction	Non-Local
210-53330	A D	Other Local Government Maintenance and Construction	Non-Local
210-53340	A D	Highway-Local Departments	Non-Local
210-53350	A D	Federal Maintenance and Construction	Non-Local
210-53360	A D	Non-Government Maintenance and Construction	Non-Local
210-53420	A D	Street Lighting	Other (%)

**Non-Operating Revenues (Internal Service):**

214-43221	A D	Federal Highway Grants	Construction
214-43532	A D	Flood Damage Aids	Maintenance
214-43533	A D	Other State Highway Grants	Maintenance
214-43534	A D	Local Roads Improvement Program (LRIP)	Construction
214-43710	A D	Highway and Bridge Aids	Construction
217-48300	A D	Property Sales	Other
217-48613	A D	Miscellaneous Highway Services	Maintenance

**Non-Operating Expenses (Internal Service):**

220-58200	A D	Interest on Highway Debt	Construction
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**Disbursements and Other Data:**

302-83360	A D	Non-depreciable Highway Purchases	Other
304-62010	B C	Profit or Loss (excluding law enforcement)	Maintenance *
304-62020	B C	Profit or Loss (law enforcement only)	Police (%) *

\* Profit on internal service fund is treated as a deductible revenue. Loss is treated as an expenditure. 12/12/98

## Description of Eligible Costs

There are five major categories of eligible expenditures and deductible revenues for the purposes of data analysis. There is an explanation of each category below. **Items marked with an asterisk (\*) are specifically enumerated in [Wis Stat., s. 86.303\(6\)](#), as eligible cost items.** Additional cost items listed have been determined to be eligible costs by the Secretary of WisDOT, based on recommendations of the Uniform Cost Reporting Committee.

## Eligible Expenditures

Generally, all road or street construction and maintenance expenditures within the right-of-way are reportable as eligible cost items.

## Maintenance Expenditures

Costs outlined under this section are for maintenance activities performed on public roads, streets, or alleys under local jurisdiction. These items are eligible when within the right-of-way of a public road, street, or alley. In addition, costs for snow fencing or cleaning culverts outside of the right of way are eligible if the activity is necessary to properly maintain the public road, street, or alley. Expenditures for work performed on private roads, driveways, parking lots, etc. may not be reported as eligible costs. The only exception to this policy is for municipalities which are unable to segregate such costs and who charge for such services at rates adequate to recover all such costs.

**Note:** Line code 122-53100 Administration for Highways and Streets is *NOT* eligible for aid. This category covers office supervision and non-project administrative expenditures. Wages for on-site supervisors should be classified as maintenance under 122-53311.

	<b>Seq/Acct. Numbers</b>
*1. Pavement and curb and gutter repair.	122-53311/210-53311
*2. Maintenance of bridges and culverts.	122-53311/210-53311
*3. Snow plowing and ice control.	122-53311/210-53311
*4. Maintenance of traffic control devices.	122-53311/210-53311
5. Brushing, mowing and weed control.	122-53311/210-53311
6. Grading, shoulder shaping.	122-53311/210-53311
7. Guard rail, ditches.	122-53311/210-53311
8. Snow fencing.	122-53311/210-53311
9. Pavement marking and signing.	122-53311/210-53311
10. Sweeping, leaf pick-up, tree removal, dust control (chlorides).	122-53311/210-53311
11. Cleaning culverts.	122-53311/210-53311
12. Bikeways (bicycle lanes or paved shoulders on the street or highway pavement. The costs of bikeways within the highway right-of-way but not on the highway pavement are ineligible and must be reported under code 122-53410.	122-53311/210-53311

	<b>Seq/Acct. Numbers</b>
13. Operation and maintenance of machinery, vehicles and equipment.	122-53311/210-53311
14. Buildings.	122-53311/210-53311
15. Miscellaneous county support services such as expenses associated with patrol superintendents, radio expenses and general public liability insurance.	210-53199
16. Insurance.	118-51932
17. Loss of internal service fund, municipalities only.	304-62010

Maintenance costs include wages and benefits, supplies, equipment, etc. These include costs of on-site supervision, but not costs of office-only administrators.

Costs reported for maintenance should include the cost of operating and routinely maintaining equipment and machinery used for eligible maintenance and construction. If using equipment for eligible and non-eligible activities, the costs reported may only include the proportionate share of costs for eligible usage. Acquisition of equipment may be included as construction expenditures to the extent eligible.

Please report buildings used for street or highway operations as eligible items. Please report a building's operating expenses (heat, lights, maintenance) as maintenance expenditures. Construction or acquisition costs should be reported with construction expenditures. Multi-use buildings must have costs allocated to eligible and non-eligible activities by square footage.

### **Construction Expenditures**

Costs outlined under this section are for construction activities performed on public roads, streets or alleys under local jurisdiction.

	<b>Seq/Acct. Numbers</b>
*1. Culverts and bridges.	122-53315/130-57331/210-53315
*2. Grading, base and surface.	122-53315/130-57331/210-53315
*3. Marking, signs and traffic control signals.	122-53315/130-57331/210-53315
*4. Engineering (only those directly attributable and charged to each individual project).	122-53315/130-57331/210-53315
*5. Right-of-way acquisition, including relocation assistance.	122-53315/130-57331/210-53315
6. Real estate legal fees and appraisals of right-of-way acquisition.	122-53315/130-57331/210-53315
7. Site preparation, including demolition and clearing costs.	122-53315/130-57331/210-53315
8. New road construction.	122-53315/130-57331/210-53315
9. Curb and gutter construction.	122-53315/130-57331/210-53315

**Seq/Acct. Numbers**

- |  |                               |
|--|-------------------------------|
| 10. Seeding, sodding, and other erosion control items. Planting or other forms of screening for safety purposes, sound barriers, or screening of legal junkyards.  | 122-53315/130-57331/210-53315 |
| 11. Bikeways (bicycle lanes or paved shoulders) on the street and highway pavements. The costs of bikeways within the highway right-of-way but not on the highway pavement are ineligible and should be reported under code 122-53410. | 122-53315/130-57331/210-53315 |
| 12. Interest on highway debt.  | 132-58221/220-58200           |
| *13. Acquisition of vehicles, equipment and machinery.   | 130-57324                     |
| *14. Construction or acquisition of highway related buildings.   | 130-57327                     |

\* If equipment purchased will be used for eligible and non-eligible activities, the costs reported may only include the proportionate share of costs for eligible usage. Similarly, construction or acquisition costs of multi-use buildings must have costs allocated to eligible and non-eligible activities by square footage.

**Police Expenditures**

All expenditures commonly identified as police, including traffic police, are generally considered eligible **subject to the following specific exceptions:** planning and installation of emergency telephone (911) or multi-use central dispatch systems, prisoner detention (jail) facilities, municipal and county courts.

**Seq/Acct. Numbers**

- |  |           |
|--|-----------|
| *1. Traffic police.  | 120-52100 |
| 2. Law enforcement share of the operation of a 911 emergency communication system.     | 120-52601 |
| 3. Interest costs to finance eligible police operations.                               | 132-58211 |
| 4. Police related property and liability insurance.                                    | 118-51931 |
| 5. Law enforcement outlay including acquisition of equipment, vehicles, and buildings. | 130-57210 |
| 6. Loss on police related internal service funds.                                      | 304-62020 |

The maintenance, acquisition, or construction costs of multi-use buildings must have costs allocated to eligible and non-eligible activities by square footage.

\* Police costs are used in the formula at a portion of total reported eligible costs, based on the population of the municipality. Report all costs under the appropriate code on the financial report. The department will calculate the portion of the total reported using the percentages shown below:

Local Government	Eligible Percentage
<b>All Counties</b>	40%
<b>Municipalities</b>	
Up to 10,000 population	50%
10,001 to 35,000 population	32.5%
Over 35,000 population	26%

Beginning in 1997, *Police* cost categories were modified to reflect the recommendations made to the department by the Local Roads and Streets Council (LRSC).

**Other Expenditures**

**Seq/Acct. Numbers**

- \*1. Street lighting maintenance and construction costs. Report total amount of street lighting expenditures should be reported on the *Financial Report Form*. To determine the eligible highway-related costs, the following percentage of street lighting costs are considered highway-related:
- 122-53420/130-57342/210-53420

Local Government	Eligible Percentage
<b>All Counties</b>	100%
<b>Municipalities</b>	
Up to 2,500 population	100%
2,501 to 10,000 population	90%
Over 10,000 population	80%

**Seq/Acct. Numbers**

- |   |                     |
|---|---------------------|
| 2. Sidewalk maintenance and replacement when the road is reconstructed.   | 122-53431/130-57343 |
| *3. Storm sewer maintenance costs.  | 122-53441           |
| *4. Storm sewer construction costs. The full amount of the expense should be reported. However, only 60% of storm sewer construction costs are considered eligible. | 122-53442/130-57345 |
| *5. Interest on funds borrowed to finance storm sewer debt. Only 60% is considered eligible.  | 132-58222           |
| *6. Storm Water Drainage. This includes all operating expenses of a storm water drainage utility. Only 60% is considered eligible.                                  | 209-53650           |
| 7. For counties only, non-depreciable highway purchases.  | 302-83360           |

**Non-Local Expenditures**

Costs outlined under this section are for maintenance and construction activities performed on public streets, roads or alleys under another governments' jurisdiction.

**Seq/Acct. Numbers**

- |   |                     |
|---|---------------------|
| 1. Maintenance and construction services for state or federal.          | 122-53320/210-53320 |
| 2. Maintenance and construction services for other local governments.   | 122-53330/210-53330 |
| 3. Highway outlay for state highways.                                   | 130-57332           |
| 4. Highway outlay for other local governments and special districts.    | 130-57333           |
| 5. Maintenance and construction services for other county departments.  | 210-53340           |
| 6. Maintenance and construction services for the federal government.    | 210-53350           |
| 7. Maintenance and construction services to non-governmental customers. | 210-53360           |

## Deductible Revenues

To determine eligible costs, it is necessary to net certain revenues against eligible expenditures. The deductible revenues are categorized just as the expenditures for analysis purposes.

## Maintenance Revenues

	<b>Seq/Acct. Numbers</b>
1. State aids connecting highway or lift bridges.	103-43533/214-43533
2. State aid for the reconstruction of flood-damaged roads and streets.	103-43532/214-43532
3. Aids or advances from other local governments for construction and maintenance of highways and bridges.	103-43710
4. Court awards or settlements for damage to highway property or equipment.	107-45222
5. Sale of highway materials and revenues for services including sale of gravel, culverts, or other highway material; snow plowing private driveways, or providing maintenance or construction services to individuals, or developers.	109-46310/201-46310/ 201-46319/207-48612/ 217-48613
6. Insurance awards for damage to highway property or equipment.	113-48430
7. Federal highway grants and aid.	103-43221
8. Payments from the state for jurisdictional transfer agreements if the funds are to be used to improve the transferred road.	103-43533/214-43533
9. Profit of internal service fund, municipalities only.	304-62010

## Construction Revenues

	<b>Seq/Acct. Numbers</b>
1. Federal highway grants paid directly to the county.	214-43221
2. Advances from other local governments for maintenance and construction of highways and bridges.	214-43710

The only items included in this section are intended primarily for counties. Other construction revenues are for analysis purposes.

## Police Revenues

Consistent with the formula use of police expenditures, a percentage of these revenues are used in the aid computation.

	<b>Seq/Acct. Numbers</b>
1. Federal law enforcement aids for training programs.	103-43211
2. State law enforcement improvement aids for such activities as officer training and equipment purchases.	103-43521
3. State water patrol aids.	103-43522
4. Other state law enforcement aids including traffic safety school and snowmobile law enforcement.	103-43523
5. Judgments and awards as the result of a court decision or settlement for damages to police property or equipment.	107-45221
6. Public law enforcement charges and fees.	109-46210
7. Federal law enforcement revenues for providing police protection to a federal facility.	111-47121
8. State law enforcement revenues for providing police protection to a state facility.	111-47221
9. Other law enforcement revenues for providing police services to another local government.	111-47321
10. Law enforcement share of reimbursement for the operation of a 911 emergency communication system.	111-47325
11. Sale of law enforcement equipment and property.	113-48301
12. Insurance recoveries for damages to law enforcement equipment or property.	113-48420
13. Profit of internal service fund, municipalities only.	304-62020

## Other Revenues

	<b>Seq/Acct. Numbers</b>
1. Street lighting services. *	109-46321
2. Sidewalk replacement services with street reconstruction.	109-46322
3. Storm sewer services.	109-46324
4. Storm Water Drainage. Only 60% is considered eligible.	200-46324
5. Sale of highway equipment and property.	113-48303/217-48300

\* Although all of the street lighting revenues should be reported on the *Financial Report Form*, only a portion of these revenues are eligible highway revenues. Again, the same percentages used for street lighting expenditures apply to street lighting revenues.

**Non-Local Revenues**

	<b>Seq/Acct. Numbers</b>
1. Local Roads Improvement Program (LRIP: CHIP, CHIP-D, TRIP, TRIP-D, MSIP, MSIP-D)	103-43534/214-43534
2. Construction and maintenance services to the federal government.	111-47131/203-47131
3. Construction and maintenance services to the state.	111-47230/204-47230
4. Construction and maintenance services to other local governments.	111-47331/205-47331
5. Maintenance services to other departments or funds.	206-47430
6. Construction services to other departments or funds.	206-47435

# FORMULA USED TO DISTRIBUTE GENERAL TRANSPORTATION AIDS

## Introduction

Wisconsin's state transportation budget devotes a major portion of its resources to a variety of aid programs for local governments. The General Transportation Aids program assists all counties, cities, villages, and towns in supporting their public road system. This program is a reimbursement program based on the actual eligible costs reported by the local units of government.

## Overview of the Distribution Determination

Per Wisconsin Statutes, GTA program uses two appropriations – one for all counties and the other for cities, villages, and towns. Under the GTA formula, a municipality's payment is based on either, 1) a flat percent of eligible highway-related expenditures, or 2) a per mile payment, whichever results in a higher payment. Counties' payments are based on a flat percent of eligible, highway-related expenditures.

The formula results in a redistribution of aids between local governments. In order for local governments to have an opportunity to plan for these distributional changes, a cushioning of payment increases or decreases will gradually allow payments to stabilize. Payment reductions for municipalities are limited to 5% of the previous year's payment and payment increases are limited to 15% of the municipality's previous year's payment. However, municipalities receiving aid payments under the per-mile guarantee are excluded from the maximum growth provision. **Total aid payments for municipalities may not exceed 85% of reported three-year average costs.** Counties can receive no more than a 2% decrease in aid payments or a 15% increase to the previous year's payment.

# **General Transportation Aids Frequently Asked Questions (FAQs)**

## **WHAT IS THE PURPOSE OF THE GENERAL TRANSPORTATION AIDS (GTA) PROGRAM?**

The State of Wisconsin provides General Transportation Aids (GTA) to defray a portion of the costs incurred in constructing and maintaining roads under local jurisdiction. The GTA program is a reimbursement program based on each local government's spending patterns and is found in [Wis. Stat., s. 86.30, Wis. Stats.](#)

## **WHAT IS THE SOURCE OF GTA FUNDING?**

Funding for GTA comes from State Transportation Fund Revenues, primarily motor fuel taxes and vehicle registration fees.

## **HOW IS THE GTA PAYMENT AMOUNT DETERMINED?**

The State of Wisconsin distributes GTA funds to all Wisconsin counties, cities, villages and towns. Under the program, a local unit of government's payment is based on either a share of eligible transportation-related expenditures, or a per mile payment.

## **WHAT ROLE DO STREET AND HIGHWAY COSTS PLAY IN THE GTA PROGRAM?**

The State of Wisconsin distributes GTA funds to all Wisconsin counties, cities, villages and towns in amounts determined using a formula based on local eligible costs. The program is cost driven in that GTA payments are based upon a six-year average of eligible costs that come from the Financial Report Form that each local government submits on an annual basis.

## **WHAT ARE GTA ELIGIBLE COSTS?**

In general, all road or street construction and maintenance expenditures within the right-of-way are eligible costs. A percentage of other expenditures are also eligible costs, including law enforcement, street lighting maintenance and construction, and storm sewer construction.

To determine net eligible costs, any revenues received in maintenance, construction, law enforcement, street lighting, sidewalk replacement, storm sewer services, or sales of equipment or property are deducted from eligible costs.

## **HOW IS THE SIX-YEAR AVERAGE CALCULATED?**

To determine the six-year average, we add the latest six years of annual cost data and then divide them by six.

## **HOW IS THE COST INFORMATION REPORTED?**

The Wisconsin Department of Transportation obtains cost data from the Financial Report Form that all local units of government must file annually with the Wisconsin Department of Revenue. The reports are based upon calendar year expenditures and revenues and are submitted each spring.

## **ARE THERE FILING DEADLINES FOR THESE FORMS?**

**Carefully note the report deadlines.** Municipalities with populations less than 2,500 must submit a Financial Report Form to the Wisconsin Department of Revenue by March 31. Counties and municipalities with populations greater than 2,500 must submit a Financial Report Form to the Wisconsin Department of Revenue by May 1. Extensions for filing the Financial Report Form may be requested prior to the appropriate due date and will be granted until May 15. Municipalities and Counties having a population of 25,000 or more must also submit to the Wisconsin Department of Revenue by July 31 their audit opinion on the Financial Report Form and an audited Comprehensive Annual Financial Report Form(CAFR). Extension requests may be faxed to the Wisconsin Department of Revenue at (608) 264-6887.

## **ARE THERE ANY LIMITATIONS FOR COUNTIES ON HOW MUCH THE AMOUNT OF GTA CAN INCREASE OR DECREASE EACH YEAR?**

Minimum cushions and maximum caps in the formula provide for payment reductions of no more than 2% of the previous year's payment. Payment increases are limited to 15% of the previous year's payment. Cushions and caps in the formula help counties to minimize large fluctuations in payments.

## **ARE THERE ANY LIMITATIONS FOR MUNICIPALITIES ON HOW MUCH THE AMOUNT OF GTA CAN INCREASE OR DECREASE EACH YEAR?**

Minimum cushions and maximum caps in the formula provide for payment reductions of no more than 5% of the previous year's payment. Payment increases are limited to 15% of the previous year's payment. Cushions and caps in the formula help municipalities minimize large fluctuations in payments. The 15% maximum cushion applies only to municipalities receiving their payment under the share of costs (SOC) provision; it does not apply to municipalities under the rate per mile (RPM) provision.

## **IS THERE A MAXIMUM AMOUNT OF GTA A MUNICIPALITY CAN RECEIVE?**

**No municipality can receive payments greater than 85% of its three-year average costs.** This provision is important because it overrides all other provisions of the formula.

This maximum payment is calculated by multiplying the local government's **three-year average eligible costs by 85%**. Compare this with either the share of costs or the rate per mile amount after the minimum and maximum cushions are applied. If the amount exceeds the 85% level, a reduction is made to equal the 85% amount.

## **WHAT IS THE GTA PAYMENT SCHEDULE?**

GTA payments to local governments are computed and paid on a calendar year basis. There are quarterly payments made on the first Monday of January, April, July and October.

## **ARE THERE ANY FORMS REQUIRED?**

Two forms are required, 1) an annual *Financial Report Form* containing highway-related cost information and 2) a plat map of the roads under local jurisdiction.

## **WHO IS THE GTA PROGRAM CONTACT?**

Please direct questions regarding GTA to:

### **Lori Richter**

Program Manager, General Transportation Aids  
Wisconsin Department of Transportation  
Post Office Box 7913  
Madison, WI 53707-7913

Phone: (608) 266-0254  
Fax: (608) 266-0658  
Email: [lori.richter@dot.wi.gov](mailto:lori.richter@dot.wi.gov)

## **WHO IS THE FINANCIAL REPORT FORM CONTACT?**

If you have further questions regarding the Financial Report Form, please contact the representative from the Wisconsin Department of Revenue identified in the front of the Financial Report Form.