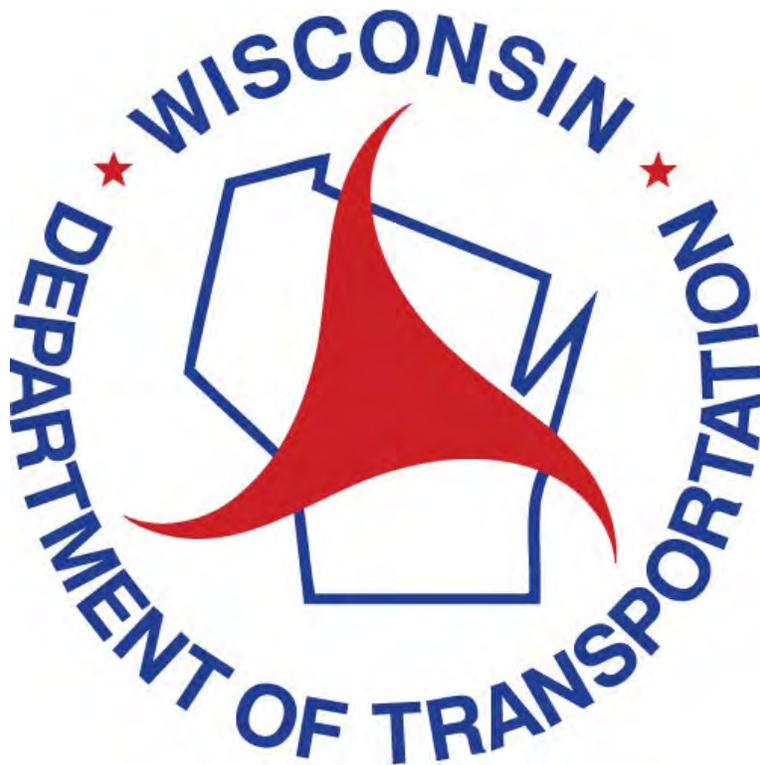


# TRANSPORTATION AIDS COST REPORTING MANUAL

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

*Updated January 2024*

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# General Information

## Background

The State of Wisconsin Department of Transportation (WisDOT) distributes General Transportation Aids (GTA) to all Wisconsin counties, cities, villages, and towns, in amounts determined by a statutory formula outlined in [Wis. STAT. § 86.30](#). The formula uses eligible highway-related costs reported from each local government via the [Municipal Financial Report Form](#) (MFR) filed with the Wisconsin Department of Revenue (DOR). WisDOT uses select line codes from the Municipal Financial Report to obtain eligible cost data used in the transportation aid formula. \*

## Municipal Financial Report Filing and Additional Requirements

March 31 is the statutory due date for cities, villages, or towns with populations less than 2,500 to file the Municipal Financial Report. May 1 is the due date for all other municipalities and counties. Local governments *must* electronically file the Municipal Financial Report with the DOR by the deadlines noted by DOR.

In addition to the MFR, counties and municipalities with populations of 25,000 or more must also submit an *Opinion on the Municipal Financial Report Form* by July 31, and have an audited *Comprehensive Annual Municipal Financial Report* (CAFR) available upon request by DOR. Once the requirements for both an Opinion on the Municipal Financial Report Form and an audited CAFR are completed, the requirements remain complete regardless of the size of the county or municipality.

**More information about DOR deadlines can be found [here](#).**

The local government is solely responsible to file a complete and accurate Municipal Financial Report on time. Reports electronically filed with DOR after the due date are considered filed on the date the form is successfully submitted to DOR. Once the Municipal Financial Report is submitted, local governments should keep a record of the confirmation number provided by DOR on the last page.

WisDOT recommends filing as early as possible to avoid last minute questions and unforeseen delays that may result in late submission.

Submit your Municipal Financial Report Form to DOR online [here](#). Be sure that you are filing the correct version of the form for your local government. Click on the corresponding form for your local government for more instructions.

[Form A = Counties](#)

[Form C = Cities and Villages, Towns with proprietary funds](#)

[Form CT = Towns without proprietary funds](#)

Please direct any questions regarding the Municipal Financial Report to the Local Government Services Section at DOR via email at [LGS@wisconsin.gov](mailto:LGS@wisconsin.gov) or by calling 608-261-5341.

## Report Filing Extensions

Please see DOR's website for any extensions to municipalities and to counties.

\*The current year Municipal Financial Report refers to the most recently filed financial report. For example, in 2023, the most recent Municipal Financial Report was filed in early 2023, and was used to calculate 2024 GTA, and contains cost reporting information from 2022. For the purposes of GTA calculation, there is a year-gap in between the most recently filed Municipal Financial Report (containing information from the previous year) and the GTA Final calculation.

## Penalties for Late Municipal Financial Reports

WisDOT is required to assess financial penalties to counties and municipalities that file the Municipal Financial Report late, in accordance with [Wis. Stat. 86.303\(5\)\(e\) – \(f\)](#):

If a county or municipality submits their Financial Report within 30 days after the May 15 deadline, there will be a one percent reduction in the following year's GTA payment for each working day, with the following limitations:

1. The amount of reduction may not exceed ten percent of the aids payable to the county or municipality for the following year.
2. For a village or town, the amount of the reduction may not exceed \$100 for each working day after the deadline that the form is submitted.
3. For a village or town, the amount of reduction may not exceed \$2,200.

If a county or municipality fails to submit a Municipal Financial Report, the aids payable to the county or municipality during the following year shall be equal to 90 percent of the previous year's aids.

There are no exceptions to the late filing penalties.

## Preparing the Report

The Municipal Financial Report should be prepared in accordance with the instructions provided by DOR. Questions that arise while preparing the report should be directed to DOR contacts listed within the Municipal Financial Report instructions, which can be found [here](#).

To properly prepare the report, it may be necessary to group various accounts, transaction types, or to allocate costs to various functions. It is important to retain the computations and worksheets from the preparation process if questions arise after the report is filed. All reports are subject to review to determine the appropriateness of costs for GTA purposes.

**Special Note for Counties:** Operations of the Highway Department should be reported as an internal service fund in accordance with the Uniform Cost Accounting System for Wisconsin County Highway Departments. Account codes in the Municipal Financial Report 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.

## Municipal Financial Report Corrections

Counties and municipalities can submit corrections to their Municipal Financial Reports. Keep in mind that the requirements for submitting current year GTA-eligible corrections and past year GTA-eligible corrections is different.

To correct the current year's Municipal Financial Report, municipalities and counties must submit their corrections to the DOR no later than November 15<sup>th</sup>. The DOR has the right to deny or accept Municipal Financial Report Corrections submitted after this date.

To correct a past year's Municipal Financial Report, the county/municipality will have to contract with a Certified Public Accounting (CPA) firm to conduct an audit of the town's basic financial statements for past years and issue an audit opinion on the town's Municipal Financial Report Form as supplementary information to basic financial statements. The required audit opinion is similar to those required for original report filings for municipalities with populations of 25,000 or more.

The audit must be submitted to WisDOT Audit and Contract Administration Section Chief, Justin Kiekhaefer at [justin.kiekhaefer@dot.wi.gov](mailto:justin.kiekhaefer@dot.wi.gov). The corrected Municipal Financial Report Form must be submitted to Kathleen Springhorn at the DOR at [kathleen.springhorn@wisconsin.gov](mailto:kathleen.springhorn@wisconsin.gov).

Please be aware that the process for correcting non-GTA eligible line codes in the Municipal Financial Report is different from the process outlined above. For questions about the Municipal Financial Report and how to correct it, please contact DOR Revenue Auditor Kathleen Springhorn at [kathleen.springhorn@wisconsin.gov](mailto:kathleen.springhorn@wisconsin.gov) or by calling 608-261-5341.

There is no way to recoup GTA funds allocated elsewhere due to misreported costs.

## Eligible Costs

The GTA formula utilizes certain eligible costs from specific line codes in the Municipal Financial Report to determine aid distribution. "Eligible costs" are 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:

Megan Feeley  
General Transportation Aids Program Manager  
Phone: (608) 267-7261  
Email: [megan.feeley1@dot.wi.gov](mailto:megan.feeley1@dot.wi.gov)

### Storm Water Drainage

Municipalities with a storm water enterprise should use the following line codes in the proprietary section:

- **200-46324** *Storm Water Drainage Services*
- **209-53650** *Storm Water Drainage*

All municipalities can use the following line codes for storm water drainage:

- **109-46328** *Storm Water Drainage Fees*
- **122-53448** *Storm Water Drainage*
- **130-57348** *Storm Water Drainage Outlay*

### Local Roads Improvement Program

The [Local Roads Improvement Program \(LRIP\)](#) was implemented in 1992. LRIP provides state financial assistance for up to ninety percent of the costs for improvement projects on any road under local jurisdiction. Reimbursement revenues for LRIP projects are deductible highway related costs. LRIP has separate categories for counties, towns, and municipalities. Each local government type also has entitlement, discretionary and supplemental funding available.

Expenditures reported for LRIP projects should be listed on the current line codes, as with any other road project.

State reimbursement ("match") of LRIP expenditures can be listed on:

- **103-43534** *Local Roads Improvement Program (LRIP)* used by Counties (A), Cities and Villages and Towns with proprietary funds (C), and Towns without proprietary funds (CT)
- **214-43534** *Local Roads Improvement Program (LRIP)* used by Counties (A)

### Interdepartmental Charges for Services

Expenditures for services for other departments or funds are identified in line codes:

- **122-53315** *Construction*
- **122-53311** *Maintenance*

Revenues for services for other departments will be identified in line codes:

- **206-47435** *Highway and Street Construction*
- **206-47430** *Highway and Street Maintenance*

## **County Forest Roads**

Wisconsin Act 137 created the County Forest Road Aids (CFRA) program to assist counties in maintaining and improving public roads in county forests. As of 2023, the program provides a payment of \$351 per mile for each qualifying road.

Expenditures on county forest roads are not considered eligible highway-related costs for those counties that receive CFRA payments under [Wis. Stat. § 86.315](#).

All counties receiving County Forest Road Aid must report in line codes:

- **128-56111** *County Forest Road Expenditures*
- **103-43690** *Revenue, Other State Payments*

## **Connecting Highway Aids (CHA)**

State payments for Connecting Highway Aids (CHA)

- **103-43536** *Connecting Highway Aids*

## **Lift Bridge Aids (LBA)**

State payments for Lift Bridge:

- **103-43533** *Other Highway Aid*

## **Disaster Damage Aids (DDA)**

State aids for the reconstruction of disaster and flood damaged roads and streets:

- **103-43532** *Disaster Damage Aids*

## **Federal Emergency Management Agency (FEMA) Aids**

Federal aids for the reconstruction of disaster and flood damaged roads and streets.

- **103-43535** *FEMA-related road aids*

# Eligible Line Codes for Financial Reporting

A = Counties

C = Wisconsin Cities & Villages (& Towns with Proprietary Funds)

CT = Wisconsin Towns (without Proprietary Funds)

Codes	Aids Schedules	Description	Aids Category
<b>Revenues</b>			
103-43211	A C CT	Federal Law Enforcement Grant	Police (%)*
103-43221	A C CT	Federal Highway Grant	Maintenance
103-43521	A C CT	State Law Enforcement Improvement Grant	Police (%)*
103-43522	A C CT	State Water Patrol Grant	Police (%)*
103-43523	A C CT	Other State Law Enforcement Grants	Police (%)*
103-43532	A C CT	Disaster Damage Aids (formerly Flood Damage Aids)	Maintenance
103-43533	A C CT	Other Highway Aid	Maintenance
103-43534	A C CT	Local Roads Improvement Program (LRIP)	Construction
103-43535	A C CT	Road-Related FEMA Aids	Maintenance
103-43536	A C CT	Connecting Highway Aids (CHA)	Maintenance
103-43710	A C CT	Highway and Bridge Aids	Maintenance
107-45221	A C CT	Judgment Awards – Law Enforcement	Police (%)*
107-45222	A C CT	Judgment Awards - Highways	Maintenance
109-46210	A C CT	Public Law Enforcement Fees	Police (%)*
109-46310	A C CT	Highway and Street Maintenance and Construction Services	Maintenance
109-46321	C CT	Street Lighting Services	Other (%)*
109-46322	C CT	Sidewalk Replacement Services	Other
109-46324	C CT	Storm Sewer Services	Other
109-46328	C CT	Storm Water Drainage Fees	Other (60%)
111-47121	A C CT	Federal Law Enforcement Services	Police (%)*
111-47131	A C CT	Federal Transportation Services	Non-Local
111-47221	A C CT	State Law Enforcement Services	Police (%)*
111-47230	A C CT	State Transportation Services	Non-Local
111-47321	A C CT	Other Law Enforcement Services	Police (%)*
111-47325	A C CT	Emergency Communication 911 (law enforcement share)	Police (%)*
111-47331	A C CT	Other Transportation Services	Non-Local
113-48301	A C CT	Sale of Law Enforcement Equipment and Property	Police (%)*
113-48303	C CT	Sale of Highway Equipment and Property	Other
113-48420	A C CT	Insurance Awards – Law Enforcement	Police (%)*
113-48430	A C CT	Insurance Awards - Highways	Maintenance
200-46324	C	Storm Water Drainage Services	Other (60%)
<b>Expenditures</b>			
118-51931	C CT	Law Enforcement Insurance	Police (%)*
118-51932	C CT	Highway Insurance	Maintenance
120-52100	A C CT	Law Enforcement	Police (%)*
120-52601	A C CT	Emergency Communication 911 (law enforcement share)	Police (%)*
122-53311	A C CT	Maintenance	Maintenance
122-53315	A C CT	Construction	Construction
122-53320	A C CT	State Maintenance and Construction	Non-Local
122-53330	A C CT	Other Local Government Maintenance and Construction	Non-Local
122-53420	A C CT	Street Lighting	Other (%)*
122-53431	C CT	Sidewalk Maintenance and Replacement with Street Reconstruction	Other
122-53441	C CT	Storm Sewer Maintenance	Other
122-53442	C CT	Storm Sewer Construction	Other (60%)
122-53448	C CT	Storm Water Drainage	Other (60%)
130-57210	A C CT	Law Enforcement Outlay	Police (%)*

Codes	Aids Schedules	Description	Aids Category
130-57348	C CT	Storm Water Drainage Outlay	Other (60%)
130-57261	A C CT	Emergency Communication 911 Outlay (law enforcement share)	Police (%)*
130-57324	C CT	Highway Equipment Outlay	Construction
130-57327	C CT	Highway Building Outlay	Construction
130-57331	A C CT	Highway Outlay for Local	Construction
130-57332	C CT	Highway Outlay for State	Non-Local
130-57333	C CT	Highway Outlay for Other Local Governments	Non-Local
130-57342	A C CT	Street Lighting Outlay	Other (%)*
130-57343	C CT	Sidewalk Replacement Outlay (with street reconstruction)	Other
130-57345	C CT	Storm Sewer Outlay	Other (60%)
132-58211	A C CT	Interest on Law Enforcement Debt	Police (%)*
132-58221	A C CT	Interest on Highway Debt	Construction
132-58222	C CT	Interest on Storm Sewer Debt	Other (60%)
209-53650	C	Storm Water Drainage	Other (60%)

### Operating Revenues (Internal Service)

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

### Operating Expenses (Internal Service)

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

### Non-Operating Revenues (Internal Service)

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

### Non-Operating Expenses (Internal Service)

220-58200	A	Interest on Highway Debt	Construction
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### Disbursements and Other Data

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

\* See page 10 for a detail of eligible percentages, based on population.

\*\* Profit on internal service fund is treated as deductible revenue. Loss is treated as expenditure.

## Eligible Costs

There are five major categories of eligible expenditures and deductible revenues for the purposes of data analysis:

1. maintenance,
2. construction,
3. police,
4. “non-local,” and
5. other.

Explanations of each category are below. Items marked with an asterisk (\*) are specifically enumerated as eligible cost items in [Wis. STAT. § 86.303\(6\)](#). Additional cost items have been determined as eligible by the Secretary of WisDOT based on recommendations of the Uniform Cost Reporting Committee.

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 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 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.

*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

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 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.

*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
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.

- \*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 Municipal 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%

**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.

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

**Other Expenditures**

\*1. Street lighting maintenance and construction costs. Report total amount of street lighting expenditures should be reported on the *Municipal 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%

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. 122-53448/209-53650
7. Storm Water Drainage Outlay. Only 60% is considered eligible. 130-57348
8. For counties only, non-depreciable highway purchases. 302-83360

## Eligible Revenues or “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

1. State aids connecting highway.	103-43536
2. State aids lift bridge	103-43533/214-43533
3. Road-related FEMA aid	103-43535
4. State aid for the reconstruction of natural disaster and flood-damaged roads and streets.	103-43532/214-43532
5. Aids or advances from other local governments for construction and maintenance of highways and bridges.	103-43710
6. Court awards or settlements for damage to highway property or equipment.	107-45222
7. 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
8. Insurance awards for damage to highway property or equipment.	113-48430
9. Federal highway grants and aid.	103-43221
10. Payments from the state for jurisdictional transfer agreements if the funds are to be used to improve the transferred road.	103-43533/214-43533
11. Profit of internal service fund, municipalities only.	304-62010

### Construction Revenues

Items in this section are intended primarily for counties. Other construction revenues are for analysis purposes.

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
3. State aids connecting highway	214-43536
4. Road-related FEMA aid	214-43535

### Police Revenues

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

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

#### **Non-Local Revenues**

1. Local Roads Improvement Program (LRIP: CHI, CHID, TRI, TRID, MSI, MSID)	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

#### **Other Revenues**

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.	109-46328/200-46324
5. Sale of highway equipment and property.	113-48303/217-48300

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

# Frequently Asked Questions (FAQs)

## What is the purpose of the GTA Program?

The State of Wisconsin provides General Transportation Aids (GTA) to offset 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. [WIS. STAT. § 86.30](#).

## 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 program 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 Costs (SOC), or a Rate-Per-Mile (RPM) 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. GTA payments are based upon a six-year average of eligible costs that come from the Municipal Financial Report submitted to DOR.

## 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 cost information reported?

The Wisconsin Department of Transportation obtains cost data from the Municipal Financial Report that all local units of government must file annually with DOR. The reports are based upon calendar year expenditures and revenues and are submitted [online each spring on the DOR website](#).

## Are there filing deadlines for these forms?

Carefully note the report deadlines. Municipalities with populations less than 2,500 must submit an online Municipal Financial Report Form to the Wisconsin Department of Revenue by March 31. Counties and

municipalities with populations greater than 2,500 must submit a Municipal Financial Report Form to the Wisconsin Department of Revenue by May 1. Municipalities and Counties having a population of 25,000 or more must also submit their audit opinion on the Municipal Financial Report Form to the DOR by July 31 and have an audited Comprehensive Annual Financial Report Form (CAFR) available upon request.

**More information about filing deadlines can be found [here](#).**

### **If my county or municipality has a sudden decrease in costs, will it no longer be eligible for GTA?**

Minimum cushions and maximum caps in the formula provide for payment reductions of no more than 10% 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 (SOC) or the rate per mile (RPM) 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. Municipalities receive quarterly payments on the first Monday of January, April, July, and October. Counties receive payments on the first Monday of January (25%), July (50%) and October (25%). If the date falls on a holiday, the aids are paid the subsequent business day.

### **What forms are required?**

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

### **Can cost information on the Municipal Financial Report be corrected after submission?**

Yes, cost information can be corrected. The procedure to correct the Municipal Financial Report differs depending on if the correction pertains to the current reporting year, or previous reporting years.

#### Current Reporting Year corrections

To correct *GTA-eligible line codes* on the current reporting year's Municipal Financial Report, the county/municipality is not required to contract an independent auditor.

To see relevant changes represented on the Estimate GTA Calculation for the upcoming year, the county/municipality must send their changes to DOR by August 15<sup>th</sup>.

To ensure that relevant changes are made in time for the upcoming year's Final GTA calculation, the county/municipality must submit their changes to DOR by November 15<sup>th</sup>.

November 15<sup>th</sup> is the final opportunity to make changes to the current reporting year's Municipal Financial Report without hiring an auditor. After this deadline, the DOR has the power to approve or deny any late requests to change GTA Eligible line codes. If changes are not received prior to the release of the upcoming calendar year's Final GTA Calculation in mid-December, the Final GTA Calculation will reflect the initial Municipal Financial Report information that was submitted to the DOR in May.

There is no statutory method to recoup GTA funds allocated elsewhere due to past cost reporting errors.

#### Past Reporting Year corrections

To correct *GTA-eligible line codes on past reporting year's Municipal Financial Report*, the county/municipality will have to contract with a CPA firm to conduct an audit of the municipality's basic financial statements for past years and issue an audit opinion on the town's Municipal Financial Report Form as supplementary information to basic financial statements. The required audit opinion is similar to those required for original report filings for municipalities with populations over 25,000.

The audit must be submitted to WisDOT Audit and Contract Administration Section Chief Justin Kiekhaefer at [justin.kiekhaefer@dot.wi.gov](mailto:justin.kiekhaefer@dot.wi.gov). The corrected Municipal Financial Report Form must be submitted to Kathleen Springhorn at the Department of Revenue at [kathleen.springhorn@wisconsin.gov](mailto:kathleen.springhorn@wisconsin.gov).

Corrections to past year GTA-eligible line codes must be received by August 15<sup>th</sup> to be represented in the Estimate GTA Calculation, and November 15<sup>th</sup> to be represented in the Final GTA calculation.

For questions regarding the correction of reported costs, email DOR Revenue Auditor Kathleen Springhorn at the Department of Revenue ([kathleen.springhorn@wisconsin.gov](mailto:kathleen.springhorn@wisconsin.gov)) or call 608-261-5341.

#### **Who is the DOR contact for the Municipal Financial Report?**

If you have further questions regarding the Municipal Financial Report Form, you may contact the Wisconsin Department of Revenue directly at [LGS@wisconsin.gov](mailto:LGS@wisconsin.gov) or 608-261-5341.

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

Please direct questions regarding GTA to:

Megan Feeley  
General Transportation Aids Program Manager  
Phone: (608) 267-7261  
Email: [megan.feeley1@dot.wi.gov](mailto:megan.feeley1@dot.wi.gov)