

## Frequently Asked Questions about WisDOT General Transportation Aids

### 1. What is the purpose of the General Transportation Aids (GTA) Program?

The State of Wisconsin provides the Wisconsin Department of Transportation Aids for local governments to receive aid payments to defray part of the costs incurred in road construction, maintenance, and traffic operations, as set forth in [Wis State Statute/86.30](#).

### 2. What is the source of GTA funding?

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

### 3. How do I update an email address with the Department of Revenue (DOR) and how do I get future emails from General Transportation Aids (GTA)?

In order to update the contact information for a local government official, please file DOR's appropriate Local Official Contact Information Form (SL-302C for County or SL-302M for Municipal). This can be done [via the MyDORGov account](#). For any questions regarding the Local Official Contact Information Form, reach out to DOR Local Government Services at [LGS@wisconsin.gov](mailto:LGS@wisconsin.gov).

After filling out and submitting this form, please send the new name and email information to [DOTWebTASSystemAdministrator@dot.wi.gov](mailto:DOTWebTASSystemAdministrator@dot.wi.gov) if your TAS login needs to be updated with this new contact information.

### 4. Is there anything I can do to get my late filer fee waived or reduced?

GTA calculations are determined by statutory provisions therefore WisDOT does not have the authority to waive or reduce filing penalties to a municipality due to a late filing. Each year, local governments are required by law to file their financial reports to the Wisconsin Department of Revenue (DOR). This report is the source of data used by WisDOT to compute GTA payments.

Non-submissions are calculated based on [Wis State Statute/86.303\(5\)\(e\)](#) which limits payments to such local governments to 90% of their previous year's GTA.

### 5. How often do I need fill out my Municipal Financial Report (MFR) with the Department of Revenue (DOR) and when are they due?

Each municipality must electronically file (e-file) the Municipal Financial Report (MFR) with the DOR. The due date is provided under state law [Wis State Statute/86.303\(5\)](#) which requires counties with a population over 2,500 to file a properly completed financial report by May 1. DOR grants an automatic extension to May 15.

If the MFR is not filed by the May 15 extension, GTA penalties are assessed under sec. [Wis State Statute/86.303\(5\)](#). Counties of over 25,000 in population are also required to provide an auditor's opinion on whether the information submitted on the MFR is fairly stated in all material respects in relation to the county's audited financial statements. If an auditor's opinion cannot be provided by May 15, the county must file an unaudited MFR by May 15 and then submit an amended MFR and auditor's opinion (Tax 16) by July 31.

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### 6. Where can I find out who my state representative is?

The state of Wisconsin provides a website that allows for our citizens to search for our representatives. Please visit [Wisconsin State Legislature Home Page](#).

### 7. Where can I find the Municipal Financial Report Forms A that were changed?

The Department of Revenue has a published website that shows the most recent changes. Please visit [DOR 2022 Municipal Financial Report Forms A – Reporting Changes \(wi.gov\)](#). If you have further questions, please email DOR Local Government Services [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

### 8. What is the MSP?

The MSP is the abbreviation for Municipal Services Payments. If you have questions on the letter you received from Municipal Services Payments, please review the statute ([Wis State Statute/70.119](#)).

### 9. How is the GTA payment amount determined?

Each year the State of Wisconsin allocates GTA to all local governments using two funding statutory distributions- one for counties and the other for municipalities. The sum of all payments to either counties or municipalities must equal the respective statutory distribution.

Payment to each municipality is determined based on five calculation steps:

1. Calculation of Share of Costs (SOC) or Rate per Mile (RPM) amounts
2. Selection of either SOC or RPM amount, whichever is greater
3. Appropriate Minimum and Maximum Adjustments to ensure payment is within statutory boundaries
4. Application of Cost Cap (aid limitation based on reported costs) to ensure payment is not more than 85% of a municipality's 3-year average costs
5. Late filing penalty, if applicable

Payment for counties: Include Step 1 (where only the SOC value is calculated), Step 3 and Step 5.

### 10. 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 Municipal Financial Report that each local government submits to DOR on an annual basis.

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### 11. What are GTA eligible costs?

In general, road or street construction and maintenance expenditures within the right-of-way are eligible expenditures. A percentage of other expenditures are also eligible, including law enforcement, street lighting maintenance and construction, and storm sewer construction. Please look up the Statute. [Wis State Statute/86.303\(6\)](#).

However, all revenues a local government receives for road maintenance, construction, law enforcement, street lighting, sidewalk replacement, storm sewer services, or sales of equipment or property are considered deductible revenues. To determine eligible costs, deductible revenues are subtracted from eligible expenditures.

### 12. How is the six-year average calculated?

To determine the six-year average, we add the latest six years of annual eligible cost data and then divide the sum by six. [Wis State Statute/86.303\(4\)\(a\)](#).

### 13. What is the current Rate Per Mile (RPM) and where can I find the previous rate?

For each mile of road or street under the jurisdiction of a municipality as determined under [s. 86.302](#), the mileage aid payment shall be \$2,628 in calendar years 2020 and 2021, \$2,681 in calendar year 2022, and \$2,734 in calendar year 2023. Please visit [Wis State Statute/86.30\(2\)\(a\)3](#).

### 14. How is the cost information reported?

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

### 15. How can find out if my municipality is receiving funds on a specific road?

We recommend that you start by contacting The Wisconsin Information System for Local Roads (WISLR). WISLR has a system that helps local governments and the Wisconsin Department of Transportation (WisDOT) manage local road data to improve decision-making, and to meet state statute requirements. With Geographic Information System technology, WISLR combines local road data with interactive mapping functionality. The result is an innovative system that allows users to display their data in a tabular format, on a map, or both. You can reach the WISLR group by email [wislrinfo@dot.wi.gov](mailto:wislrinfo@dot.wi.gov) or please visit [WISLR \(wisconsindot.gov\)](http://WISLR(wisconsindot.gov)).

### 16. What is Aids Limitations Adjustment (ALA)?

The Aids Limitations Adjustment (ALA) is an appropriation in the General Transportation Aids (GTA) program to provide funds to towns whose aid payments were reduced by the cost-cap provision due to the timing of a reimbursement.

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### 17. 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 legal holiday, the aids are paid the subsequent business day. [Wis State Statute/86.30\(3\)\(d\)](#).

### 18. What are the payment method options for receiving GTA?

The options available for receiving GTA payments are an electronic transfer to your financial institution or Investment Pool account. Paper check is also an option, but this is not recommended.

### 19. How can the payment method be changed?

To select or modify the payment option that best suits the needs of your local government, please contact DOR LGS at [LGS@wisconsin.gov](mailto:LGS@wisconsin.gov) or (608) 266-2569.

### 20. Whom can I contact about questions on the Municipal Financial Report?

If you have further questions regarding the Financial Report Form, you may contact DOR LGS at [LGS@wisconsin.gov](mailto:LGS@wisconsin.gov) or (608) 266-8207.

### 21. Where can I find the GTA Cost Reporting Manual?

The cost reporting manual can be found on the GTA home page - [Wisconsin Department of Transportation General Transportation Aids \(GTA\)](#). This document provides guidance in identifying eligible expenditures and deductible revenues used for GTA calculation and the appropriate line codes on which to report them in the DOR MFR.

### 22. Why am I locked out of TAS?

If your password has expired or you enter 5 bad password attempts in 24 hours, it will lock automatically. If this happens, please send an email to [DOTWebTASSystemAdministrator@dot.wi.gov](mailto:DOTWebTASSystemAdministrator@dot.wi.gov). Once it is unlocked, [Launch TAS](#). Please try your password once. If it doesn't work, use the Reset Password button to pick another one which will be good for 366 days.

### 23. What is the fastest way to locate GTA payment Information?

Please sign up for TAS: [Launch TAS](#). TAS will provide information on all state funding that your community receives under WisDOT's local roads aids and improvement programs. TAS also allows local government officials to download, view and save their General Transportation Aids (GTA) calculation and payment letters since 2019.

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### **24. Can cost information be corrected?**

This may be possible. Any municipality having a population of 2,500 or less which has submitted its MFR may amend it prior to March 31 or prior to May 15 if a written request for extension has been received by DOR. Any county or any municipality having a population over 2,500 which has submitted its MFR may amend it prior to May 1 or prior to May 15 if a written request for extension has been received by DOR. Any amendments shall be submitted to DOR. Any county or municipality which desires to amend its MFR after May 15 shall submit an independent, certified audit to DOR no later than August 15.

Any county or municipality that desires to amend past-year MFRs shall submit an independent, certified audit to DOR. Any county or municipality that desires to amend past-year MFRs shall submit amendments to DOR.

To meet the statutory requirement, the local government will have to contract with a CPA firm to conduct an audit of the town's basic financial statements for past years and also issue an audit opinion on the town's MFR as supplementary information to basic financial statements. The auditor's opinions required with the corrected report are similar to those required for original report filings by municipalities with populations over 25,000. You must submit the audit to WisDOT and the corrected MFR to DOR.

### **25. Who is the Statewide Program Manager for GTA?**

Megan Feeley is the statewide program manager for GTA. You may contact her at [megan.feeley1@dot.wi.gov](mailto:megan.feeley1@dot.wi.gov).