Dave Ehlinger

From: Dave Ehlinger
Sent: Friday, April 14, 2023 1:49 PM
To: Dave Ehlinger
Subject: RE: Streets administration & General Transportation Aids

Total wages and benefits for 2022	138,688.34
2023 GTA Share of Costs percentage	16.3787%
Excess per year based upon latest data	22,715.00

From: Dave Ehlinger
Sent: Thursday, April 13, 2023 3:09 PM
To: Lisa Aide <LAide@cityofstoughton.com>; Brett Hebert <bhebert@cityofstoughton.com>; Jennifer Wagner <JWagner@cityofstoughton.com>; 'SU Finance' <SUFinance@stoughtonutilities.com>; Gini Skarda <GSkarda@cityofstoughton.com>
Cc: Amy Jo Gillingham <AJGillingham@cityofstoughton.com>; Tim Swadley <TSwadley@cityofstoughton.com>
Subject: Streets administration & General Transportation Aids

Hello everyone,

Each year, we have to report our financial activity to the Wisconsin Department of Revenue on a form called Form C. As I was mapping our BS&A general ledger accounts to Form C accounts, I came across the following:

> **122-53100 – Administration for highways and streets** This entry includes the non-project expenditures for administration and supervision of road, bridge, storm sewer, traffic control, and street lighting activities, including the planning, development, and administration of capital improvement programs. Enter retainer fees paid to consulting agencies for non-project work on this line. This is not an eligible highway-related cost.

Going back to our Form C filings for calendar years 2019 through 2021, we have reported zero for this account. Given that no department 53100 was set up in BS&A, I suspect this issue has been going on for a number of years.

The bottom line is that we have been overstating our allowable costs for General Transportation Aids. I am not going to go backwards, but we need to correct the activity for calendar year 2022 and beyond.

Calendar year 2023

- Lisa
  - I have added Dept 53100 Administration – Streets into BS&A
  - Please add the applicable wage and benefit accounts into BS&A based upon the comments to Shannon G and Gini.
  - Please calculate YTD wages and benefits for **Brett Hebert** and **Jen Wagner** after all the payroll/human resources changes have been implemented.
  - Once calculated, please transfer the appropriate wages/benefits amounts from 53300 Streets to 53100 Administration – Streets.
- Shannon G and/or Gini
  - Please update the timecards and any settings within BS&A that you need to showing that **Brett Hebert** and **Jen Wagner**'s primary department is 53100 Administration – Streets.
- Brett and Jen

    - Is there any other expenditures that are specific to either of you? For instance, you may have membership dues or conference expenditures that we should be classifying to your correct department.
- Dave
    - I will transfer the 2023 budget for Brett and Jen to the appropriate departments in the general ledger.

Calendar year 2022

- I will calculate the allocation for wages/benefits from BS&A data and work with the auditors on including this in the 2022 audited financials and Form C.

If anyone has any problems or questions, please let me know.

Thanks,

Dave

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