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20.0 CCLM ADMINISTRATIVE PROCEDURES & GUIDELINES

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21.0 CUSTODIAL CARE & LANDSCAPE MAINTENANCE INVOICING & SUPPORTING DOCUMENTATION GUIDELINES

21.1 EXTRA WORK/FACILITY MAINTENANCE AND REPAIR GUIDELINES

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21.3 EQUIPMENT GUIDELINES: ACQUISITION & DISPOSAL

21.4 SERVICE LIFE EXPECTANCY SCHEDULE FOR EQUIPMENT

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# Wisconsin Rest Area Maintenance (RAM) Program *Invoicing & Supporting Documentation Guidelines*

## A. GENERAL

These guidelines cover the procedures and documentation used by service providers (Contractor) to invoice the Wisconsin Department of Transportation (DOT) for services provided at state roadside sites. Such services include custodial care, landscape maintenance, and recycling (designated as CCLM), and special projects such as Enhancements (improvements to roadside sites). Please refer to Circular A-122: Cost Principles for Non-Profit Organizations for more information:

[https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/circulars/A122/a122\\_2004.pdf](https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/circulars/A122/a122_2004.pdf)

**Contractor's invoices shall be e-mailed to DSPN for approval of payment within 20 days after the end of the month of service.** Payment shall be made directly to the Contractor by the DOT within thirty (30) days of submittal in accordance with state law. DSPN shall be responsible for reviewing the invoices and making any appropriate adjustments. DSPN may send out credit memos requesting adjustments to the next month's invoice. These guidelines will be updated periodically as needed.

**Note Recyclable Materials:** Contractor will retain any revenue generated from recycling. The DOT requests that any revenue received be used to benefit the RAM (Roadside Facilities) work crew in some fashion (purchase of refrigerator or microwave for site use, take the crew to lunch occasionally, etc.)

## B. INVOICE TIMELINES

Contractor shall submit one invoice per month listing actual costs associated with each cost objective and project. The DOT requires invoices to be submitted no later than twenty (20) days after the month of service has ended.

## C. DOT INVOICING ADDRESS

All completed invoice documentation must be emailed to [sdavis@dspn.org](mailto:sdavis@dspn.org) .

**Faxed invoice documentation will not be accepted.**

## D. DOCUMENTATION

Documentation will include:

1. Three Part Contractor's Invoice

Three Part Contractor's Invoice must contain the following information:

- a. Contractor's Name, Address, and Telephone Number
- b. Invoice Number
- c. Date of Invoice

- d. State Purchase Order Number - All Three-Part Contractor's Invoices submitted to the DOT must list the Contractor's purchase order number for the contract period. A DOT purchase order is issued and sent to each Contractor upon DOT approval of the Annual Work Program budgets. **An example of a Three-Part Contractor Invoice is included in Section 31.21 of this manual.**
- e. The DOT's Address
- f. Project Identification Number – The Project Identification Number is unique to each cost center. The number for each cost center is included in the Custodial Care and Landscape Maintenance contract issued by WisDOT and sent to each Contractor upon DOT approval of the Annual Work Program budgets.
- g. Separate Listing of Each Cost Objective for Each Project - Sites should be grouped by cost objective as specified in the contract. Each line on the invoice should include the county where the sites are located, the type of service provided, and the month of service.
- h. Total Cost for the Three-Part Contractor's Invoice.

2. Invoice Supporting Documentation

- a. Separate “Invoice Supporting Documentation” should be submitted for each cost objective within each project and attached to the Three-part invoice. Supporting Documentation is available from DSPN as blank forms or an excel spreadsheet.
- b. Contractors shall provide all appropriate information requested in the Invoice Supporting Documentation for each cost objective listed on the Three-Part Contractor's Invoice. It is important that all information required in the Invoice Supporting Documentation be provided.
- c. Expense Categories – The following categories are listed in the contract as allowable costs and are included in the Supporting Documentation:

CCLM Services

SALARIES - Lists total hours and total wages paid for direct labor at RAM sites. This includes supervisory and worker regular and overtime wages.

FRINGE BENEFITS - Actual FICA, worker's compensation insurance, unemployment compensation insurance, health insurance, life insurance, pension, FUTA, disability insurance, retirement, sick leave, & vacation are eligible fringe benefits.

MATERIAL & SUPPLIES - The actual Material and Supplies cost total should come from the total of Page 4 which separately lists each item purchased. Do not send receipts or copies of receipts unless there is an unusual item, which needs additional supporting documentation. Retain the original receipts in your files.

Please group materials & supplies by sub-categories as listed below. Each item listed on the Materials & Supplies listing must be coded with the appropriate sub-category letter. Totals for each of the sub-categories must be calculated and listed on the bottom of the Materials & Supplies listing sheet.

C - Cleaning Supplies: This category should include all products associated with the performance of janitorial duties. This should include cleaning chemicals, deodorizers, disinfectants, scrub brushes, mops, brooms, mop buckets, janitor carts, spray bottles, rubber gloves, wet floor signs, etc.

P - Paper & Other Consumable Supplies: All non-cleaning products that are consumed by daily operation of the facility, including recycling activities. This includes toilet paper, paper towels, seat covers, sanitary liners, trash bags, hand soap, vault additives, gloves, etc.

B - Building Repairs/Maintenance: All materials & supplies associated with building repairs and maintenance performed by the on-site crew. This includes paint & painting supplies, nuts & bolts, washers, valves, toilets, mirrors, faucets, partitions, light bulbs, etc.

G - Grounds Repairs and Maintenance: All materials & supplies associated with grounds repairs, improvements and maintenance performed by the on-site crew. This includes grass seed, fertilizer, rakes, shovels, hoses, flowers, mulch, top soil, landscape timbers, paint & stain, etc. Note: This category should not include any material & supply cost that could be applied to the Equipment Operating cost category (gas, oil, maintenance, parts & accessories).

T - Tools: Small power and hand tools that cannot be considered in the "Equipment Purchase" category. These tools are purchased for the site and are to be used for the repair and maintenance operations. This includes saws, drills, grinders, wrenches, hammers, screwdrivers, pliers, torches, mechanical drain cleaners, etc.

U - Uniforms: Shirts, pants, hats, and coats that conform to the established RAM uniform guidelines including the cost of shipping and affixing of emblems.

M - Miscellaneous: Any legitimate material & supply costs that do not fit into any of the categories listed above. Reasonable office supply costs may be included, however re-equipping an office in such a manner to incur an unusual amount of costs shall be pre-approved and documented by the Program Manager and WisDOT.

**EQUIPMENT PURCHASE** - The actual costs for power equipment (lawn mowers, snow blowers, weed trimmers, power sprayers) and large non-motorized equipment (trailers, etc.) costing more than \$100.00 are listed here. Any equipment acquisition exceeding \$5,000.00 and less than \$30,000 shall be considered a capital purchase and reimbursed over a 3-year period. Any acquisition exceeding \$30,000 shall be considered a capital purchase and reimbursed over a 6-year period.

Indicate appropriate payment no. next to the equip description (1 of 36, 2 of 36, etc.)

**EQUIPMENT OPERATING** - The actual operating costs for the equipment listed under "Equipment Purchase" should be listed here (oil, maintenance).

**EQUIPMENT FUEL** - The actual fuel costs for the equipment listed under "Equipment Purchase" should be listed here.

**VEHICLE PURCHASE** – The actual cost for vehicle acquisition should be listed here. Any vehicle acquisition under \$5,000.00 is to be invoiced directly. Any vehicle acquisition exceeding \$5,000.00 and less than \$30,000.00 shall be considered a capital purchase and reimbursed over a 3-year period. Any acquisition exceeding \$30,000.00 shall be considered a capital purchase and reimbursed over a 6-year period.

**VEHICLE MILEAGE** – The actual cost of mileage paid for non-RAM vehicles used for RAM purpose (employee or company owned vehicle). Not to exceed Federal reimbursement rate.

VEHICLE FUEL – The actual fuel cost for vehicle(s) used should be listed here.

VEHICLE OPERATING – The actual operating cost for vehicle(s) used should be listed here. (oil, maintenance, license, supplies, tires, etc.)

VEHICLE MAJOR REPAIRS – The actual cost for vehicle major repairs should be listed here.

VEHICLE INSURANCE – The actual cost for vehicle insurance should be listed here.

Vehicle costs may be invoiced using a cost per mile rate in place of actual cost with the Department's approval of the cost per mile justified annually.

CONTRACTOR SERVICE COSTS - Contractor Service Costs are the direct and indirect administrative overhead costs related to this contract. The maximum amount of Contractor Service Cost allowable per year is specified in the contract and cost analyses for each cost objective. The Contractor shall bill for an equal amount of Contractor Service Cost each month based on the number of invoicing months in the billing cycle.<sup>2</sup> Costs in excess of the contract amount will not be reimbursed.

SITE LIABILITY INSURANCE - Actual cost for liability insurance is listed here. Insurance costs must be allocated in a reasonable manner.

SPECIAL VENDOR SERVICES - Services performed by an outside vendor including Trash / Recycling Services, HVAC System Services, Electrical Services, Plumbing Services, Well Services, Septic Services, Portable Toilet Services, Fire Extinguisher Service, or Other (please indicate contractor and description of work performed). **If services are not part of the regular budgeted maintenance costs, an extra work sheet should be filled out to further document the special service performed.**

MISCELLANEOUS COSTS - Actual miscellaneous costs should include charges for cellular phones and pagers, storage fees, water testing fees, personnel advertising, etc. Costs for WisDOT and/or the Program Manager provided training & education activity costs (registration fees, etc.) may be included in this category. Any other professional development costs shall be reviewed and approved by the Program Manager and WisDOT.

Technology Equipment and Services: Technology equipment and services shall be discussed with the Program Manager and WisDOT prior to investment and replacement. Examples of technology include, but are not limited to, TV, VCR/DVD/Blu-ray players, Computer, Computer peripherals, Internet service, etc. Items shall be included in the budget discussions as much as feasibly possible. All technology investments shall be approved with written communication by the Program Manager.

3. Extra Work Identification Sheet (As Required) – Refer to Section 20.2

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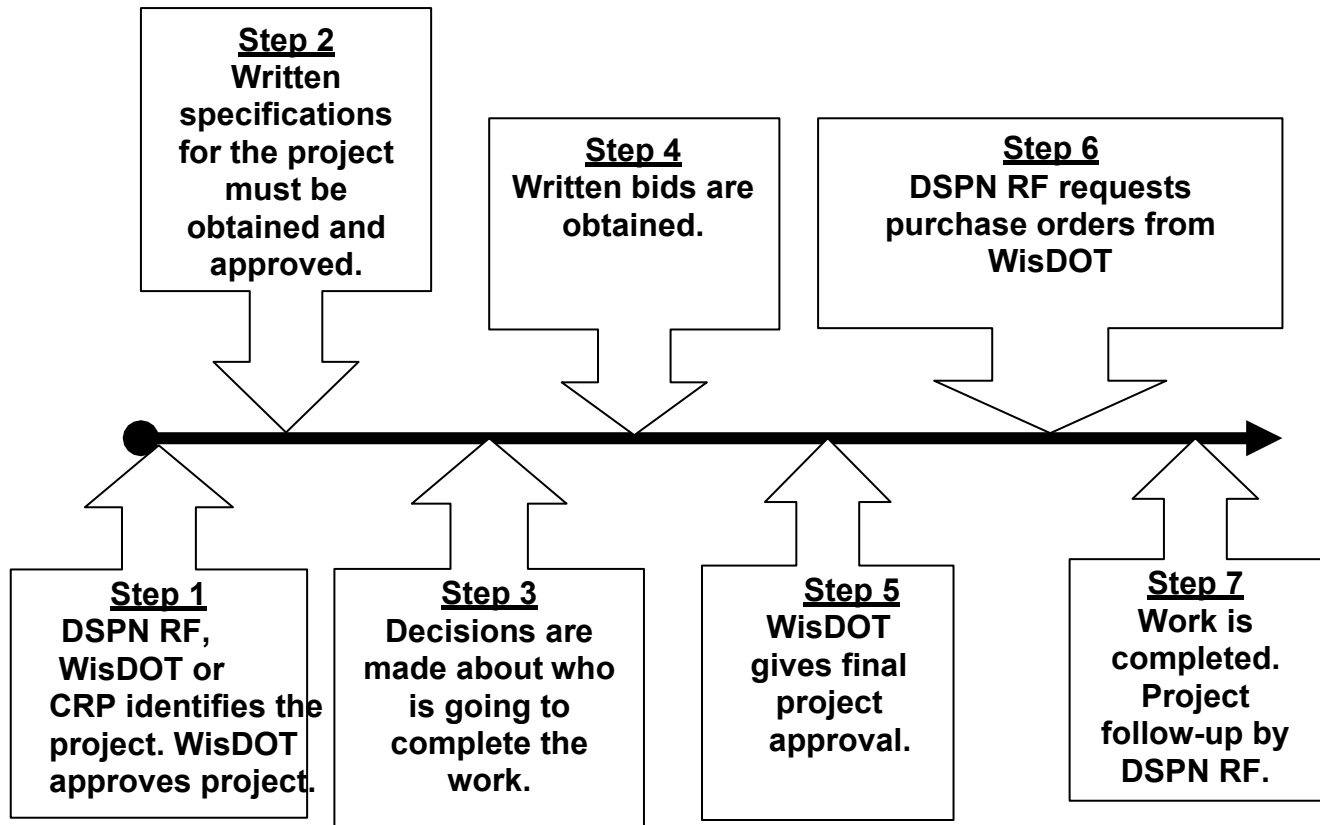
<sup>2</sup> For example, year-round sites would bill 1/12 of total Contractor Service Cost allowed in the contract. Most seasonal sites will bill 1/6 of total amount.

## E. EXTRA WORK COSTS

1. There may be times when the work crew is requested by the Wisconsin Department of Transportation (DOT) or DSPN to perform unplanned work. This would be called "extra work" and may require pre-approval from program management in order to be reimbursed as an allowable cost. The cost of materials and supplies to perform these tasks plus any labor hours that exceed the normally scheduled maintenance hours may be allowable costs. **These extra work costs should be included on the normal monthly billing but must be additionally documented on the "Extra Work Identification Sheet" located in Section 31.24 of this manual.**
2. The "Extra Work Identification Sheet" must be sent to DSPN with the invoice that contains the Extra Work costs. These extra work costs may require an addendum to the contract.
3. The types of extra work tasks requested are based on the skills that the individual work crew may have. The work crews will have to decide which tasks are beyond their capabilities. The tasks beyond the work crew's capabilities will be performed by a professional craftsman.
4. The following criteria should be used when determining if an activity is considered "extra work":
  - a. activity was not planned or budgeted for in the current contract period.
  - b. the activity requires additional hours beyond daily scheduled site coverage or in addition to the normal cleaning crew.
  - c. the activity was caused by an unexpected event (vandalism, weather, major mechanical system failure).
5. Examples of "extra work" include:
  - a. Repairing damage due to major vandalism or severe weather
  - b. Repairs to HVAC, electrical, plumbing, water, or wastewater systems in excess of \$200 per occurrence
  - c. Major equipment/vehicle repair
  - d. Short term increases in site coverage due to unanticipated increases in site usage
5. The following activities are not considered "extra work":
  - a. Minor repairs (under \$200/occurrence);
  - b. Periodic preventive maintenance to equipment/facilities
  - c. Sealing concrete trash containers
  - d. Touch-up painting/staining
  - e. Picnic table painting/staining
  - f. Painting metal trash containers
6. Extra work requested by Department of Tourism personnel must be pre-approved by the DOT or DSPN.
7. Extra work requiring additional funding beyond the annual total maintenance budget listed in the Cost Analysis may require an addendum to the contract.

## F. IMPROVEMENT PROJECTS

Improvement Projects improve or enhance the facilities. Examples of projects includes: installing new windows, upgrading water or septic system, constructing a garage, installing rest room partitions, and installing improved lighting. DSPN RF coordinates the development and implementation of improvement projects. CRPs, County Highway Departments, and other professional vendors may be involved in accomplishing the Improvement Projects. The individual project cost range is \$400 to \$25,000. DSPN RF maintains a list of projects and follows up on project progress and cost. The Improvement Project steps are as follows:



1. Project ID numbers are assigned on a project basis by WisDOT.
2. DSPN coordinates communications between WisDOT, contracted vendor(s) and CRPs throughout the improvement project.
3. The majority of improvement projects are completed through a WisDOT purchase order directly with the contracted vendor. If a CRP is the purchasing entity for the improvement project with WisDOT approval, the CRP will invoice according to the standard invoicing documentation and an "extra work identification sheet" shall be included listing the improvement costs.

**G. QUESTIONS**

If you have questions pertaining to invoicing, please contact the DSPN Roadside Facilities Budget/Invoicing Data Specialist.



07/01/11

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Developed or Revised by Disability Service Provider Network

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Date



07/01/11

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Approved on behalf of WisDOT by the Bureau of Highway Maintenance

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Date



# Wisconsin Rest Area Maintenance (RAM) Program *Equipment Guidelines: Acquisition & Disposal*

## A. GENERAL

This policy covers equipment, necessary to perform the required contracted maintenance services. It includes equipment, which is put into service, removed from service, or repaired. This policy pertains to capital equipment items which are equipment or vehicles where the acquisition cost exceeds \$5,000.00. The exception is for equipment inventories, which includes items, which are motorized or have estimated value greater than \$100.00 fair market value. Equipment acquisition/disposal should be planned and included in the Annual Work Program. Section 20.5 of this manual contains the Service Life Expectancy Schedule listing the anticipated useful life for this program. Any deviation from this policy requires approval of the Department.

## B. REIMBURSEMENT OF COST

The cost of equipment and vehicles to perform this agreement Part II. Section A.5. is a reimbursement cost. Any acquisition under \$5,000 is to be invoiced directly. Any acquisition exceeding \$5,000 and less than \$30,000 shall be considered a capital purchase and reimbursed over a 3-year period. Any acquisition exceeding \$30,000 shall be considered a capital purchase and reimbursed over a 6-year period.

Actual costs shall include depreciation (at straight line with three – or six-year life and no salvage value) of the equipment or vehicle costing over \$5,000, the purchase price of the equipment purchase and not depreciated and operating costs. Vehicle costs may be billed using a cost per mile rate in place of actual cost, with Department approval of the cost per mile justified annually.

Equipment and Vehicle, where actual costs are reimbursed, shall be used exclusively to perform the services required over the contract periods specified in the Service Life Expectancy Schedule for Equipment. The Department retains salvage value of vehicles at 15% of original cost or Trade in Value used to purchase replacement vehicles to the RAM Program, Contractor Option.

The contractor shall keep records of the actual costs incurred. Upon termination or expiration of this agreement, any remaining costs in excess of deficit shall be settled with the Department. Premature failure of equipment or vehicle short of the life expectancy schedule shall be settled with the Department.

## C. EQUIPMENT PURCHASES

DSPN Roadside Facilities advises RF service providers that vehicle leases as opposed to purchases are discouraged. Unless circumstances definitively and empirically prove a lease superior to a purchase, vehicle purchases are preferred as the RF budgets and equipment service life timetables allow for more accurate projections of use and cost.

### 1. Allowable Costs:

Allowable costs include the net invoice unit price of an item of equipment, including the cost of any modifications, attachments, accessories or auxiliary apparatus necessary to make it useful for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation shall be included in or excluded from acquisition cost in accordance with the organization's regular written accounting practices.

2. Acquisition Procedures:

a. Soliciting Bids:

Equipment purchases require three written prices or quotes or an explanation of why three quotes were not given. All bids should be based on the exact same piece of equipment. If the lowest bid is not selected, then quantitative support data must be supplied to support the acquisition choice. If a prospective vendor is contacted and declines to offer a bid, this may be documented as a "no bid" and may be counted as one of the three required bids.

- Documentation:

Files shall be kept by type of equipment. The file shall provide information on the alternative cost quotations and the specifications for the equipment for which the quotes were taken, plus receipts for items purchased.

Notes on telephone conversations that result in bids, published price lists, and written correspondence on equipment costs are considered pieces of documentation for establishing an audit trail. Such documentation shall not

be more than 90 days old. Such bids shall be solicited from all sources within a reasonable distance of the Contractor.

b. Planned Acquisitions:

For acquisitions which are planned and included in the Annual Work Program (Cost Analysis section), the Contractor may proceed with the purchase as scheduled. A copy of the receipt for the transaction should be sent to DSPN. For motor vehicles, DSPN requires a copy of the bill of sale or "Motor Vehicle Purchase Agreement" to document the purchase price.

c. Unplanned Acquisitions:

For unplanned acquisitions the Contractor must obtain prior written approval from DSPN before purchasing the equipment if they intend to be reimbursed through the Roadside Facilities Program. An Equipment Acquisition Information Form must be submitted to DSPN prior to the equipment purchase.

Upon review of the information submitted, the acquisition will be approved if acceptable to the conditions of the contract.

d. Special Condition:

In an attempt to control purchase costs and fuel usage, WisDOT will only approve purchases of two-wheel drive vehicles (with tow package) used exclusively at seasonal sites. Four-wheel drive vehicles may be approved for purchase if used at year-round sites or a combination of year-round and seasonal sites. Exceptions to this would only be considered if the loaded trailer tow weight generally exceeds the manufacturer's tow weight limit (currently, with standard V-8 engines; Ford F150 – 11,300 lbs., Chevrolet Silverado 1500 – 10,600 lbs., Dodge RAM 1500 – 8,600 lbs.) Please use this standard when budgeting and purchasing in the future. Heavy-duty four-wheel vehicles will only be approved if used for regular snow plowing (on a case by case basis).

**D. EQUIPMENT REMOVED FROM THE ROADSIDE FACILITIES PROGRAM**

1. Equipment Beyond Scheduled Life Expectancy:

The Department retains no interest in equipment after the end of its scheduled life expectancy as specified in Section 20.5 of this manual. Contractor may dispose of the equipment, for backup purposes within the Roadside Facilities program, or use equipment for purposes other than the Roadside Facilities program. Contractor is not required to make adjustments for the value of the equipment with the Department.

2. Equipment Removed Prior to Scheduled Life Expectancy:

a. Adjustments for gain or loss from disposition shall be settled with the Department through the Roadside Facilities Program Manager.

**E. EQUIPMENT FAILURE AND MAINTENANCE**

1. Failure:

Each major failure will be reviewed on an individual basis. The following guideline should be used to assess replacement or repair:

Replace if the body and/or mechanical damages exceed 50% of the fair market value of the equipment.

2. Maintenance:

Preventative maintenance should meet or exceed manufacturer's recommendations. Document all equipment preventative and corrective maintenance.

**F. SHARING EQUIPMENT AMONG RF AND NON-RF CONTRACTS**

**G. ANNUAL INVENTORY**

The Department requires an annual inventory of all equipment in the RF Program. This includes items, which are motorized or have estimated value greater than \$100.00 fair market value. These inventories shall be performed jointly by DSPN and Contractor to document the condition of the equipment. Maintenance logs should be reviewed at this time. Vehicle mileage will be recorded annually by the RAM Program Manager in the inventory record at the time of the equipment inventory.

  
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Developed or Revised by Disability Service Provider Network

06/30/08

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Date

  
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Approved on behalf of WisDOT by the Bureau of Highway Maintenance

06/30/08

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Date

# Wisconsin Rest Area Maintenance (RAM) Program Equipment Service Life Expectancy Schedule

Effective May 1, 2018

Schedule is based on WisDOT's Highway Maintenance Manual and DOA's standards. Capital equipment with a reimbursement schedule will have the estimated life confirmed at date of reimbursement request.

<u>Equipment Type</u>	<u>Estimated Life, Beginning 5/1/18</u>
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**VEHICLES, AUTOMOBILES and ATTACHMENTS**

Class 1 vehicles (under 6,000 lb. GVW) .....	150,000 miles or 8 years for 4-cylinder engines and 150,000 miles or 10 years for 6 and 8-cylinder engines
Class 2 vehicles (6,001 to 10,000 lb. GVW) .....	150,000 miles or 10 years for gas engine and 150,000 miles or 10 years for diesel engine
Class 3-6 vehicles (10,001 to 26,000 lb. GVW).....	150,000 miles or 10 years for gas engine and 150,000 or 12 years for diesel engine
Class 7-8 (over 26,000 lb. GVW) .....	200,000 miles or 12 years
Snow Plow attachment to Truck.....	6 years
Trailers .....	7 years

**LANDSCAPE EQUIPMENT**

Agricultural-type Tractor, commercial type, and Attachments	7 years
Commercial mower.....	6 years
Residential Riding Mower / Lawn Tractor, and Attachments ...	5 years
Push Mowers.....	3 years
Weed Eaters/Line Trimmers .....	3 years
Snow Blowers (walk behind) .....	5 years
Leaf blower – gas powered.....	5 years
Chain Saws .....	5 years
Sidewalk Edger.....	5 years
Hedge Trimmer.....	5 years
Roto-tiller .....	5 years
Sweepster (mechanical).....	5 years
Vacuum (gas powered) .....	5 years
Pressure Washer (electric and gas powered) .....	5 years

# Wisconsin Rest Area Maintenance (RAM) Program *Equipment Service Life Expectancy Schedule*

Brush Chipper .....	8 years
Water Tank.....	8 years
Generators.....	8 years

## **CUSTODIAL EQUIPMENT**

Floor Air Mover (electric) .....	5 years
Floor Machine .....	5 years
Orbital/Cylindrical Scrubbers .....	10 years
Touchless Cleaning System.....	10 years

## **MISCELLANEOUS EQUIPMENT**

Computer CPU and Monitor.....	4 years
Paint sprayer (electric) .....	5 years
Washer & Dryer .....	7 years
Lot striper (pressurized) .....	10 years
Air Compressors .....	10 years
Lift (pneumatic, electric) .....	15 years

Used and Pre-Owned Equipment - Equipment purchased as "used or pre-owned" will require written documentation between Department and Contractor indicating the expected "Estimated Life" for the equipment. This documentation will be required prior to reimbursement for the acquisition cost.

## **Wisconsin Rest Area Maintenance (RAM) Program Program Purchasing Guidelines**

These guidelines should be used when purchasing items for use in the Rest Area Maintenance (RAM) contracts.

### ■ **\$0 - \$5,000**

-- Purchase from the vendor judged best able to supply with documented comparative pricing.

### ■ **\$5,000 - \$24,999**

- Compare three or more bids from three or more bidders, whenever possible, from:
- ➔ Price Lists
  - ➔ Quotes on file
  - ➔ Phone or verbal quotes
  - ➔ Written bids

### ■ **\$25,000 +**

For rest area and wayside improvement project purchases **over \$25,000**, WisDOT will prepare a Cost Benefit Analysis and use the Official Sealed Bid process.

More specific guidelines for equipment purchases will be found in Section 20.4 of this Manual "Equipment Guidelines: Acquisition & Disposal Policy."

# Wisconsin Rest Area Maintenance (RAM) Program Unemployment Tax Cost Reimbursement Policy

## A. DEFINITION

### Contribution Method:

Contractors may be subject to pay unemployment taxes. The costs of unemployment taxes incurred while providing rest area maintenance services under contract with the Department of Transportation, are eligible fringe benefit costs. DOT shall reimburse Contractors for actual costs which are usually contributions to the state unemployment reserve fund.

### Reimbursement Financing Method:

Contractors, which are nonprofit organizations may elect to provide unemployment compensation using the reimbursement financing method as per ss.108.151(2), in lieu of the contribution method. Reimbursement financing requires assurance of reimbursement to the unemployment fund by surety bond, letter of credit, certificate of deposit or other nonnegotiable instrument of fixed value. Under this method a predetermined percentage rate would be used to calculate allowable costs while providing services under the WisDOT/Contractor contract.

## B. REIMBURSEMENT

### 1. Contribution Method:

Contractor may bill for actual costs incurred for unemployment tax contributions made to the State of Wisconsin unemployment reserve fund. Contractor should keep records of actual costs incurred.

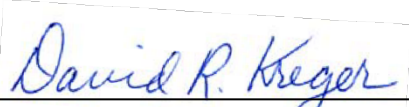

### 2. Reimbursement Financing Method:

Contractor may invoice the WisDOT for a calculated amount using a percentage rate times the first \$10,500 wages paid to an individual in a calendar year. This would only include individual's performing work for the WisDOT rest area maintenance contract. The total amount invoiced may not exceed the allocated premium payable to the Department of Workforce Development (DWD) for a like employer under the contribution system.

The percentage rate shall be determined by contacting the local DWD Unemployment Office and obtaining rate information based upon Contractor's past unemployment claims experience. Contractor should keep records of research and correspondence with DWD regarding the determined percentage rate.

## C. UNEMPLOYMENT COMPENSATION CLAIMS

Actual unemployment compensation claims paid out are not eligible for reimbursement.

 _____ Developed or Revised by Disability Service Provider Network	<u>3/19/04</u> _____ Date
 _____ Approved on behalf of WisDOT by the Bureau of Highway Maintenance	<u>3/19/04</u> _____ Date

# **Wisconsin Rest Area Maintenance (RAM) Program Budget Management**

Once a Roadside Facilities budget has been submitted by the work center and approved by WisDOT, the equally or more so important task of budget management immediately takes place. The person or persons designated by the work center to be responsible for the budget must begin the ongoing oversight of comparing expenditures to the approved available money (Actual vs. Budget) granted in the budget by WisDOT. The process of this comparison will allow for predictable “hills and valleys” in the management and conduct of the budget as each month’s invoices are accounted. Spending will typically trend up and down due to purchasing practices attendant to product acquisition when it is most fiscally prudent and efficient. For example, a work center may order a particular consumable (e.g., toilet tissue) in bulk to take advantage of cost reductions based on amounts ordered or a special sale offering. This expenditure may appear to over burden a given month’s budget but will even out over the course of an entire fiscal year, thus complying with the overall budget. These types of spending strategies should be considered and planned within the overall fiscal year budget submitted.

“Extra work” as defined in Section 20.2 of this manual, must be listed and identified clearly upon each monthly invoice when it has occurred within that given month. Though “extra work” by definition is not budgeted for and is treated as a special expenditure over and above the approved budget in normal circumstances, in any given year, departmental fiscal constraints may require that the approved work center RF budget absorb all or a portion of “extra work” costs. If and when such a situation occurs, DSPN Roadside Facilities staff will work with the work center RF staff to make appropriate adjustments to site operations to accommodate WisDOT directives and curtail spending in order to meet the budget as targeted.

It is expected that site managers and work center personnel entrusted with budgetary responsibilities will respond operationally to cut expenditures if a budget appears to be in danger of going over the WisDOT approved amount. Rule of thumb guidance, normally, is for work centers to target 99.9% of the WisDOT approved budget as their expenditure goal for the given fiscal year. Should a budget appear to be in trouble of going over the goal, work center RF staff should be ready with strategies to reduce costs and bring the budget back to fiscal compliance. For example, some planned buying that is not critical to the operation of a site or sites may be eliminated from being executed to assure budget compliance. Or, service to the site or sites might be curtailed to save wage and benefit costs if no other avenue of restraint is available. Whenever, this type of operational reduction is executed, work center staff should inform the DSPN RF Operations Director what steps have and will be taken to reduce operations. DSPN Roadside Facilities must inform WisDOT staff of these operational changes to assure all parties are informed of and agree to said changes, or, to allow for other strategies to be applied.

Understanding its responsibilities to managing each of its budgets and preparation to act in accordance with each budget’s fiscal condition will serve a work center RF staff well in keeping in compliance with WisDOT budgets as approved.

DSPN Roadside Facilities staff stands ready to assist any work center RF staff to successfully manage its RF budget.