

**Grant Application Deadline: April 15<sup>th</sup>**

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**Guidelines for the  
ATV/UTV Trail Aids Program**

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**A financial assistance program  
administered by the  
Wisconsin Department of Natural Resources**



**PUB-CA-004 09/2024**

# TABLE OF CONTENTS

DNR Contacts.....	i
Introduction.....	1
Funds for the Program.....	1
Planning Requirements .....	2
Eligible Applicants.....	2
Eligible Projects.....	2
Funds for Road Maintenance .....	3
Distribution of Funds .....	3
Trail Maintenance.....	4
Troutes, or Trail-Route Hybrids .....	5
Acquisition .....	6
Major Rehabilitation.....	6
Development.....	7
The Program In General .....	8
Forms and Publications.....	8
How to Prepare Your Application .....	2
Authorizing Resolution.....	2
Detailed Project Description.....	2
Project Grant Award.....	3
Changes to Project Contract.....	3
Bidding.....	4
Financial Administration During Project.....	4
Administrative Expenses. ....	4
Grantee Responsibilities .....	5
Combining Snowmobile and Winter ATV Funding .....	7
Claims for Reimbursement.....	7
Trail Signing.....	8
Trail Inspections.....	8
County Law Enforcement Aids Program .....	10

## DNR Financial Assistance Regional Project Manager (RPM) Contacts

*For trail related grants, contact the regional grants project manager below:*

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**Northeast Field Counties:** Brown, Calumet, Door, Fond du Lac, Green Lake, Kewaunee, Manitowoc, Marinette, Marquette, Menominee, Oconto, Outagamie, Shawano, Waupaca, Waushara, Winnebago

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Jeremy Holtz  
2984 Shawano Ave  
Green Bay, WI 54313-6727

Telephone: (920) 883-7428

E-Mail: [jeremy.holtz@wisconsin.gov](mailto:jeremy.holtz@wisconsin.gov)

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**South Central Field Counties:** Adams, Columbia, Crawford, Dane, Dodge, Grant, Green, Iowa, Jefferson, Juneau, La Crosse, Lafayette, Marathon, Monroe, Portage, Richland, Rock, Sauk, Vernon, & Wood

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Kurt Byfield  
3911 Fish Hatchery Road  
Fitchburg, WI 53711

Telephone: (608) 501-4274

FAX No: (608) 275-3338

E-Mail: [Kurt.Byfield@wisconsin.gov](mailto:Kurt.Byfield@wisconsin.gov)

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**Southeast Field Counties:** Kenosha, Milwaukee, Ozaukee, Racine, Sheboygan, Walworth, Washington, Waukesha

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Jeremy Holtz  
2984 Shawano Ave  
Green Bay, WI 54313-6727

Telephone: (920) 883-7428

E-Mail: [jeremy.holtz@wisconsin.gov](mailto:jeremy.holtz@wisconsin.gov)

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**West Central Field Counties:** Buffalo, Clark, Chippewa, Dunn, Eau Claire, Jackson, Pepin, Pierce, St. Croix, Trempealeau.

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Kurt Byfield  
3911 Fish Hatchery Road  
Fitchburg, WI 53711

Telephone: (608) 501-4274

FAX No: (608) 275-3338

E-Mail: [Kurt.Byfield@wisconsin.gov](mailto:Kurt.Byfield@wisconsin.gov)

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### **Northern Field**

**Spooner Office Counties:** Ashland, Barron, Bayfield, Burnett, Douglas, Polk, Rusk, Sawyer, Washburn

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Pat Anderson  
810 West Maple St  
Spooner, WI 54801

Telephone: (715) 416-5020

E-Mail: [Patricka.Anderson@wisconsin.gov](mailto:Patricka.Anderson@wisconsin.gov)

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**Rhineland Office Counties:** Florence, Forest, Iron, Langlade, Lincoln, Oneida, Price, Taylor, Vilas

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Jeff Pennucci  
107 Sutliff Ave  
Rhineland, WI 54501

Telephone: (715) 499-1424

FAX No: (715) 365-8932

E-Mail: [Jeff.Pennucci@wisconsin.gov](mailto:Jeff.Pennucci@wisconsin.gov)

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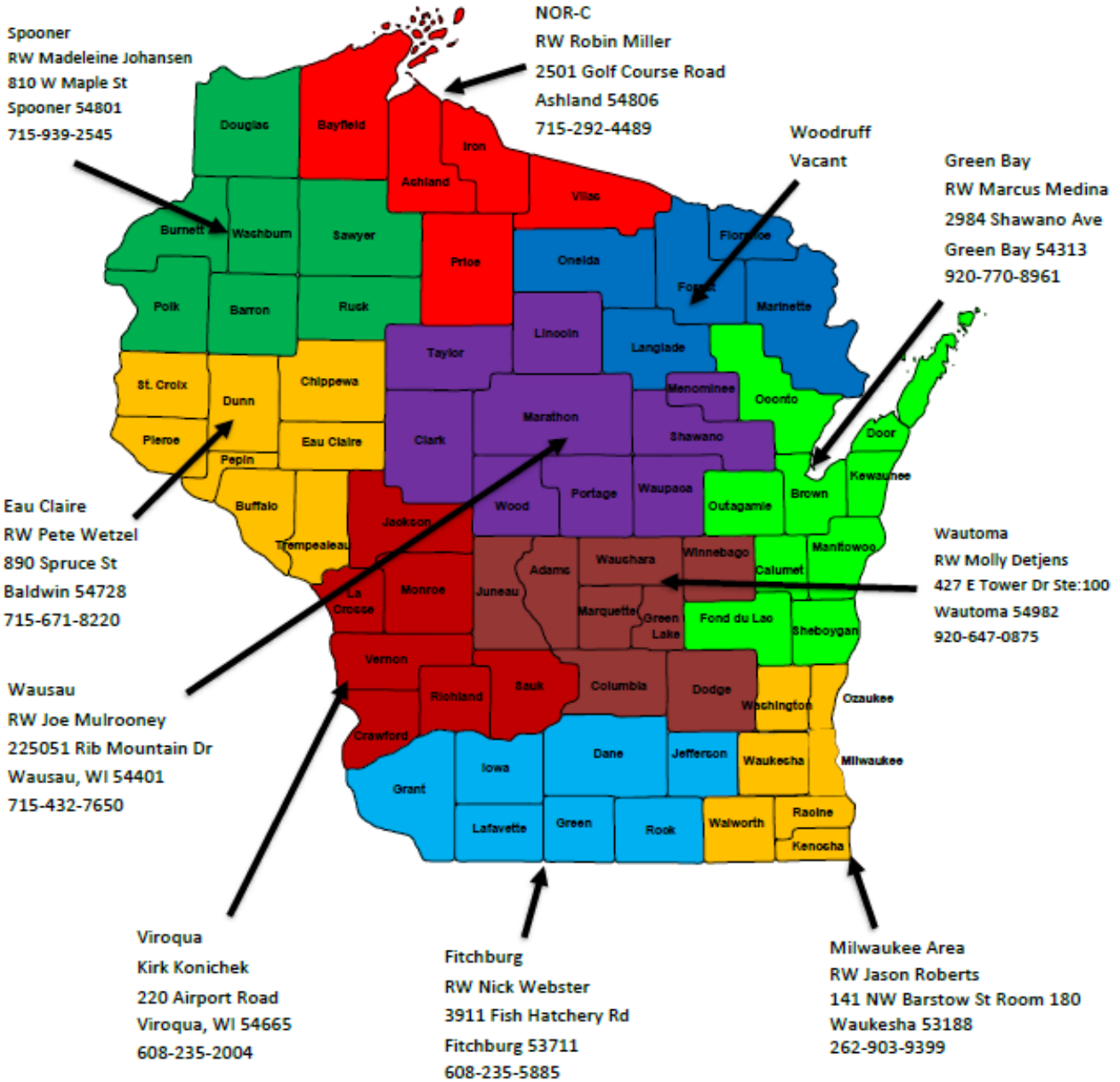
## Recreation Warden Administrative Area Map

Recreational Safety & Outdoors Skills Section Chief: April Dombrowski 608-852-9456

Recreation Warden Supervisor: Bob Kneeland 715-764-0716

Boating Law Administrator: Darren Kuhn 920-615-6075

OHV Administrator: Jake Holsclaw 715-491-0283



## Introduction

The all-terrain vehicle and utility terrain vehicle trail aids grant program was created with section 23.33, Wis. Stats. This law authorizes the Department to administer a program of financial assistance to local units of government and federal agencies for the acquiring, developing, rehabilitating, insuring and maintaining of off-road all-terrain and utility terrain vehicle trails, intensive use areas, and more. An off-road vehicle council, consisting of seven members, advises the Department on matters relating to the administration of the all-terrain vehicle program.

Through the efforts of the off-road vehicle advisory council, the Department and organized all-terrain vehicle clubs, a number of changes have been made in the original legislation. These changes have resulted in a program which fosters safe, well maintained all-terrain vehicle riding opportunities at various locations in the state.

The purpose of this guide is to assist local units of government and federal agencies in applying for state funds through the all-terrain vehicle aid program.

## Funds for the Program

ATV/UTV trail aids funds come from three sources:

- Payment of a registration fee for each ATV/UTV maintained and operated for public use within the state. Registration funds are used for all aspects of the Wisconsin ATV/UTV trail aids program.
- A portion of the excise tax on gasoline calculated for 25 gallons of gasoline for every machine registered by the last day of February each year. Motor fuel tax funds can only be used for the trail grant portion of the program.
- Payment of non-resident trail pass fees for all vehicles operated on public trails in the state but not registered in Wisconsin.

As part of the 2013-15 Biennial Budget, Stewardship Program funds were designated for the Snowmobile/ATV/UTV grant programs. These funds are referred to as "Motorized Stewardship". The department has made \$500,000 available annually for ATV/UTV/Snowmobile project.

This source of funds has more restrictions than the general Snow/ATV/UTV funds: A 20% local match is required; this meaning no other state, federal, or volunteer funds or labor may be used on a project funded with Motorized Stewardship funds.

A Land Use Agreement of at least five-years duration is required on any project completed with Motorized Stewardship funds. Minimum useful life requirements on projects are as follows:

- 5 years – trail rehabilitation
- 10 years – bridges
- 20 years – capital improvements (support facilities such as: warming house, restrooms, trail-head, etc.)
- Perpetual – land acquisition

For more information, see the [Motorized Stewardship](http://dnr.wi.gov/aid/motorstew.html) page at: [dnr.wi.gov/aid/motorstew.html](http://dnr.wi.gov/aid/motorstew.html).

# Planning Requirements

## Eligible Applicants [s. 20.370 (5) Wis. Stats.]

County, towns, cities, villages, federal agencies and tribal governments are the only eligible applicant to the grant program, and will be the official recipient of any grant funds issued.

## Eligible Projects [s. 23.33 (9), Wis. Stats.]

- ◇ Maintenance of all-terrain vehicle trails and utility terrain vehicle trails.

Summer Use		Per Mile Rate
	Miles of trail open to ATVs	\$ 600.00
	Miles of trail open to UTVs	\$ 400.00
	<b>Miles of trail open to both ATVs and UTVs</b>	<b>\$ 1,000.00</b>



- ◇ Trails eligible for **summer** maintenance must be maintained for not less than 3 months nor more than 8 months including the months of June, July and August.

Winter Use		Per Mile Rate
Shared with Snowmobiles	Miles of joint ATV & Snowmobile Trail	\$ 100.00
	Miles of joint UTV & Snowmobile Trail	\$ 100.00
	<b>Miles of joint ATV/UTV and Snowmobile Trail</b>	<b>\$ 200.00</b>
No Snowmobile Use	Miles of trail open to ATVs	\$ 200.00
	Miles of trail open to UTVs	\$ 100.00
	<b>Miles of trail open to ATVs and UTVs.</b>	<b>\$ 300.00</b>



- ◇ Trails eligible for **winter** maintenance must be maintained and groomed for a total of not less than 2 months nor more than 6 months per year including the months of January and February.
- ◇ ATV and UTV funding can be combined, for up to \$200/mile on winter ATV/UTV trails shared with snowmobile or \$300 a mile for winter ATV/UTV trails not shared with snowmobiles.
- ◇ Maintenance of intensive use areas - Provides up to 50% cost sharing for eligible costs to operate and maintain all-terrain vehicle intensive use areas.
- ◇ Insurance - Provides up to 100% of the cost to purchase liability insurance coverage for the grant sponsor for ATV/UTV trails & intensive use areas. Liability insurance held by clubs is not eligible.
- ◇ Acquisition - - Provides up to 100% of the cost to purchase lands for all-terrain vehicle trails and facilities. The cost of trail easements or leases may be reimbursed at \$.10 per rod.
- ◇ Major rehabilitation of trails or bridges - Provides up to 100% of eligible costs for the major rehabilitation of bridge structures or trail segments requiring significant improvements or repair.
- ◇ Development of all-terrain vehicle facilities – Provides up to 100% of the total approved costs for the development of trails and intensive use areas, and trailhead or trailside facilities.
- ◇ Purchase and maintenance of safety signage in support of trail systems.

## Funds for Road Maintenance

With the increased presence of ATVs and UTVs on road routes, there is often interest in seeking ATV/UTV grant funds for maintenance and repair to roads. The ATV/UTV Trail Aids program was developed specifically for recreation and **off-road** trail opportunities. As such, the Department of Natural Resources does not have funds available to assist in road maintenance, with one limited exception (see “Troutes” on page 5).

However, ATV/UTV riders do contribute to road maintenance funds through the excise tax on gasoline. In a 2015 study conducted by the Federal Highway Department, it is estimated that the average ATV/UTV uses 55 gallons of fuel per year. The ATV/UTV trail aids keeps the revenue generated by the sale of 25 gallons of gasoline for every machine registered. The revenue generated by the sale of any fuel beyond that goes to the Department of Transportation, which assists municipalities in road maintenance. If the federal estimate is correct, more than half of the gas tax revenue goes to the Department of Transportation for road maintenance. As of 2020, that worked out to over \$2 million a year in revenue to the DOT from ATV/UTV riders.

## Distribution of Funds

### Distribution of Trail Funds [Ch. NR 64.14, Wis. Adm. Code]

The distribution of funds in the trails program is based on the priority list established in Ch. 64.14, Wis. Adm. Code. The Governor-appointed Off-Road Vehicle Advisory Council makes funding recommendations in the following order. :

1. Maintenance of existing approved ATV/UTV off-road trails and intensive use areas;
2. Purchase of liability insurance;
3. Acquisition of land by easement, lease, or other agreements for the use of land;
4. Major rehabilitation of bridge structures or trail segments;
5. Development of new off-road ATV/UTV trails;
6. Development or major rehabilitation of Intensive Use Areas;
7. Development or major rehab of support facilities (restrooms, campgrounds, trailheads, etc.);
8. Printing of maps (without advertisements);
9. Acquisition of land in fee and development of new all-terrain vehicle areas and trails; and
10. Purchase and installation of safety signage.

Should funds not be sufficient to satisfy the total request for the top three priority ranked purposes (i.e., either maintenance, insurance, or land acquisition), the funds shall be distributed to sponsors on a proportional basis for that purpose.

### **Route Signing Program: Timing Logistics Make Grant Funding Difficult**

While Ch. NR 64.14 (2m) Wis. Adm. Code lists route signing as a potential grant funding opportunity, the primary focus of this program has been to support off-road trail riding infrastructure, at the recommendation of the Governor's Off-Road Vehicle Advisory Council. Additionally, the timing of the grant application process makes it difficult for eligible applicants to utilize grant funds for this purpose. In order to remain eligible for reimbursement, costs cannot be incurred until **after** both parties have signed the grant agreement (fall/winter of application year, *if selected for funding*). But when a municipality opens their roads up as routes, they are responsible for signing those routes **ASAP**. The catch-22 is that the applicant need to sign the routes as soon as they are opened per their ordinance, but grant funds wouldn't be available for several months **AFTER** an application is submitted. To utilize grant funds, a county would have to loosely commit to opening routes in their application **IN THE FUTURE**, but not **ACTUALLY** open routes (and purchase and install signs) until they get a signed agreement in the fall/winter. Even if the timing is just right, there is no guarantee of grant funding. All grant applications are shared with the Governor's Off-Road Vehicle Advisory Council for funding recommendations in the summer.

### **Important Points About Maintenance** [s 23.33, Wis. Stats, Ch. NR 64.02 & NR 64.14, Wis. Adm. Code]

- The per mile maintenance rate establishes a maximum allocation under annual maintenance agreements. In order to seek reimbursement under that agreement, the grantee must document actual work and expenses, and submit a reimbursement request with documentation.
- Facilities acquired or developed with all-terrain vehicle funds shall be operated and maintained in such a manner as to provide a safe and attractive environment for the user. The Department will conduct periodic inspections to insure adequate maintenance is being performed
- Trails will be closed to highway vehicle traffic (\*) and not designated for limited users such as local traffic only. The focus of this program is to support off-road vehicle recreation opportunities.

**(\*) A Word About "Troutes":** In general, the all-terrain vehicle aids program is for use on off-highway trails, and road routes are not eligible for grants under this program. The exception to this rule is when roads meet the definition of a troute under NR64.02(9m) and NR 64.02(15) and have been approved by the Department as such. Additional details on Troutes on page 5.

- The per mile maintenance rate establishes a maximum allocation under annual maintenance agreements. In order to seek reimbursement under that agreement, the grantee must document actual work and expenses, and submit a reimbursement request with documentation.
- Eligible maintenance activities include but are not limited to: trail or special use area repair or rejuvenation, sign and post replacement, bridge and culvert repairs, grading of trails and riding courses, maintenance of toilet and shelter facilities, normal repair and replacement of facilities lost because of vandalism or normal wear, winter trail grooming, brushing and grading and the materials, labor and equipment rentals to accomplish these activities.
- Only those trails previously approved by the Department and included in a maintenance agreement are eligible for reimbursement of maintenance costs. Additional trail miles can be



added as they are approved by the Department. Maintenance for these additional miles are not eligible for reimbursement until a maintenance amendment agreement is processed.

- Sponsors may request advance payments of up to 50% of the project amount for maintenance. To be eligible for the maintenance advance payment, a sponsor must have settled all maintenance claims from previous years.
- Sponsors may charge a reasonable fee for the use of an intensive use area. This fee is subject to review by the Department
- Maintenance costs are claimed on an annual basis.

### **Troutes, or Trail-Route Hybrids** [Ch. NR 64.02 (9m) & NR 64.14 (15), Wis. Adm. Code, ]

The ATV/UTV Trail Aids program is focused on maintaining off-road recreational riding opportunities. The “troute” classification was introduced in 1997 out of a desire to contribute to maintenance segments of road that are an integral part of the off-road trail system. The technical definition of **Troute, or Trail-Route Hybrid** is: An all-terrain vehicle trail and route combo that allows both ATVs and motor vehicles to utilize the same linear surface, and connects one trail to another trail or services. NR 64.02 (9m) and NR 64.02 (15)

The Troute designation was established in 1997 to address segments of low or non-gas-tax roads that are integral to an off-road trail system.

- **Grandfathered Troutes** are any trail that was open to highway vehicles and funded as a trail **prior** to August 1, 2012 may continue to be funded as a trail under this grant program while still allowing highway vehicles. They may receive the same maintenance and rehab grants as a traditional trail. These troutes typically have all the characteristics of an off-road ATV trail, but technically allow other vehicles to use them as well.
- **New Troutes** – Any established road that is approved by the Council as a new troute (trail-route hybrid) **after** August 1, 2012 may be eligible for not more than 50% of the ATV/UTV maintenance rate. In order to be approved as a new troute, the linear surface must already be developed and designated for use by ATVs, UTVs and highway vehicles.

The reimbursement rate for these is ATV/UTV maintenance rate minus gas tax received, not to exceed \$500/mile in troute maintenance. The current summer ATV/UTV maintenance rate is \$1,000/mile.

- Roads receiving no gas tax (some forest roads) may receive up to \$500/mile in maintenance.  
**FORMULA: \$1,000/mile (ATV/UTV maintenance) minus \$0 (gas tax) = \$1,000/mile, but the \$500/mile cap comes into play.**
- Roads receiving “low” gas tax aids will receive \$1,000/mile minus gas tax, not to exceed \$500/mile in maintenance funds. The low gas tax received from DOT can vary from year to year.  
**FORMULA: \$1,000/mile (ATV/UTV maintenance) minus \$350.50 (gas tax) = \$649.50/mile for 2021, but capped at \$500/mile.**
- Roads receiving greater than \$500/mile in gas tax (town roads) will not qualify for financial aid under this program. They simply receive too much in DOT gas tax for the formula to give them any funds.

FORMULA: \$1,000/mile (ATV/UTV maintenance) minus \$1,200 (town road gas tax) = \$0/mile in trout funding.

- New troutes that receive no gas tax are also eligible for 50% grants for rehabilitation aids. No development funds are available for new troutes.

### **Acquisition** [Ch. NR 64.14(5) Wis. Adm. Code]

- Acquisition may be in fee or lesser rights such as easement or lease.
- When lands or facilities are acquired in less than fee simple, the length of time secured must be adequate to ensure full utilization of the proposed facilities developed on the site.
- The width of trail rights-of-way will not exceed one rod except as approved by the Department. The easement or lease should contain, as a minimum, the right to sign, right of limited construction, right to maintain, and right of use by all-terrain vehicles.
- For trail easements and leases, the sponsor must submit a certification that land control documents permitting access across private lands for the entire length of the trail are on file.
- Funds available for acquisition in fee simple or permanent easement shall be based on the approved appraised value of the land or the purchase price, whichever is less.
- Appraisals shall be prepared in accordance with Department guidelines and approved by the Department prior to acquisition of the land or land rights.
- Acquisition shall proceed in accordance with guidelines established by the State and the Department.
- The costs involved with acquisition in fee simple, e.g., appraisal, survey costs, title insurance and relocation assistance, are eligible for reimbursement as a part of an acquisition project.

### **Major Rehabilitation** [Ch. NR 64.14(8) Wis. Adm. Code]

- Eligible costs include: clearing of trees from storm damage to re-establish the trail corridor, filling and grading to re-establish the trail tread damaged as a result of erosion, widening and straightening trail segments to improve visibility, replacing entire bridge structure including approaches and abutments, repair of bridge superstructure, replacement of bridge decking and railings, and repair or replacement of protective riprap around bridge abutments or footings.
- For bridge rehabilitation projects that involve total deck replacement, the deck must be reconstructed to a width of at least 8 feet, free from obstruction.
- When a bridge rehabilitation project is located on an abandoned railroad grade and involves total deck construction or replacement, the width of the bridge, free from obstruction, shall be at least 10 feet.
- Sponsors may request a 75% development advance at the time of project approval.

**NOTE!** Ch. NR 64.14, Wis. Admin Code currently references a max design weight of 14,000 lbs, but the Department may be able to award grants for up to 25,000 lb design load at the recommendation of the Governor's ORV Council, especially in cases where the bridge is shared with snowmobiles and a higher design limit is needed to accommodate larger grooming equipment.

- For bridges 'built-on-site', the design plans must be stamped by a professional engineer and approved before a grant can be issued.
- NOTE: See [Bridge Guidelines CF-005](#) for detailed information on bridge projects.

**Emergency Storm Damage** – If a bridge or trail experiences significant damage due to major storm event, applicants may be able to submit a grant application for emergency repair funding outside of the normal April 15<sup>th</sup> application deadline cycle. Please contact your DNR Regional Grant Project Manager (page i) for more information.

### **Development** [Ch. NR 64.14(6) Wis. Adm. Code]

- Eligible developments may include, but are not limited to the following items: retroactive architectural and engineering fees; environmental impact statement; site preparation; landscaping; fences; gates; signs; bridges; access roads; parking lots; trails; skill courses; picnicking, camping and playground facilities; sanitary, shelter, concession and control facilities; and utilities.
- Sponsors may request a 75% development advance at the time of project approval.
- Required trail design and construction specifications:
  1. The minimum cleared width for a one way trail is 6 feet and the maximum is 8 feet.
  2. the minimum cleared width for a two way trail is 10 feet and the maximum is 12 feet.
  3. The minimum cleared height above the trail is 8 feet.
  4. Approved, fully reflectorized all-terrain vehicle signs must be used.
  5. All-terrain vehicle trails will not be routed over bodies of water. If stream crossings make bridging necessary, bridges should be at least 8 feet wide. If the bridge is located on an abandoned railroad grade, the bridge shall be a minimum of 10 feet wide free from obstruction.
- Desirable trail design and construction specifications:
  1. Trail horizontal sight distances should be a minimum of 50 feet.
  2. Approaches to grades and slopes should be as straight as possible.
  3. Access to trails should be controlled where possible. Caution signs should be used to indicate trail intersections. Trails should be routed away from areas that will attract undesirable traffic or uses.

4. The location of the trail should be varied through topography and land characteristics to maintain user interest.
  5. Trails should cross contours at right angles where possible. Routing trails along side slopes should be avoided.
  6. Route all-terrain vehicle trails away from areas designated in Department wilderness areas, game preserves, winter browse areas, experimental stations, nurseries, plantations eagle and osprey nests, residences and other areas of anticipated conflict.
- Guidelines describing the techniques of posting standardized signs are found in a separate publication titled: "Trail Signing Handbook". Guidelines describing the techniques of posting standardized signs are found in a separate publication titled [Trail Signing Handbook CF-023](#).

**Sign Eligibility** (under maintenance, development, rehab, etc):

**Eligible signs provide:**

- safety/caution information
  - location information – CTH A, Corridor 7
  - directions to services and locations
  - directions for trail use including:
    - Stay on Trail

**Ineligible signs:**

- Signs with business names and/or advertising.
- Conversational signs such as:
  - Trail maintained by ABC Club
  - Your registration dollars at work
  - This trail is a privilege not a right, etc.
  - Memorial signs

**The Program in General**

- Recreation facilities developed or lands acquired in fee simple under this program shall not be converted to uses which are inconsistent with the program purposes without the approval of the Department.
- Lands or facilities acquired, developed or maintained with assistance from the all-terrain vehicle program may be used for compatible outdoor recreation uses when not utilized for all-terrain vehicle purposes.
- Actual fringe benefits paid as part of the direct labor costs for governmental employees claimed are eligible project costs.
- All-terrain vehicle program funds may be used for off-road motorcycle trails and facilities if these trails and facilities are open for use by all-terrain vehicles.

**FORMS AND PUBLICATIONS**

All forms and documents used for this application process can be found on the DNR website at: <https://dnr.wisconsin.gov/aid/atvTrails.html>

# APPLICATION REQUIREMENTS

## How to Prepare Your Application

The checklist below will take you through the necessary steps for preparing a successful project application.

1. Contact your DNR Regional Grants Project Manager to discuss your project idea and plans.
2. Prepare Your Application
  - ✓ Complete DNR Form 8700-159, [Outdoor Motorized Recreation Trail Aids Application](#) (required), indicate the type of assistance for which you are applying and complete the project narrative.
  - ✓ Attach a copy of the authorizing resolution (required)
  - ✓ Attach a copy of maps; see page 2 of the application for a list of maps needed based on the project type. (required)
3. Forward the completed application and all supporting materials to your DNR Regional Grants Project Manager by the April 15<sup>th</sup> deadline.

Applications will be reviewed over the summer, with the Governor's Off-Road Vehicle Advisory Council Council making funding recommendations to the Department, and actual grant agreements written in the fall or winter. Applicants should refrain from beginning on-the-ground work until a signed grant agreement is in hand, in order to remain eligible for reimbursement.

## Authorizing Resolution

The official resolution adopted by the applicant must:

1. Formally request financial assistance from the Department.
2. Authorize a representative of the sponsor to act on behalf of the county to sign documents and take necessary action to complete the proposed project.
3. Resolve that the applicant will meet the financial obligation of the grant.

## Detailed Project Description

1. For **Maintenance** include:
  - A concise statement of the grooming activities and the type of grooming equipment used.
  - Certification that all easements, leases, permits, or other agreements secured grant public access and use of land for ATV/UTV trails and areas are on file with the applicant.
  - A certificate of insurance (separate policy rider to general liability policy) if funds are being sought for liability insurance.

For all other project applications, you must include a detailed explanation of the project with dimensions of bridge designs, include topographic maps, air photos, plat book maps clearly detailing your project location, Town, Range, & Section and GPS location. The air photos can be downloaded from the county website or from the DNR Surface Water Data View at

<http://dnr.wi.gov/topic/surfacewater/swdvw/>. Also describe the project terrain (*i.e.*, wetlands, uplands, stream crossing, etc.)

2. For **Major Rehabilitation Project** include:

- County map and a topographic map showing the trail system and the location of the bridge including water course name, air photo, wetland and plat map showing the trail segment overlaid on all the maps.
- Bridge rehabilitation cost summary supplement. This supplement will require 2 quotes for installation of prefab bridge structures and 1 quote for decking and railing replacement projects.
- Construction plans for bridge showing length, width, rail height and types of materials to be used.
- Color photograph of the bridge site, both approaches.
- Narrative description indicating when bridge was initially constructed and the source of funds for the construction and any subsequent major repair.
- A description of work activity and a breakdown of costs using Form 8700-014 *Recreation Grant Project Cost Estimate Worksheet*.

3. For **new development projects** include:

- County maps showing trail location and its relationship to other existing trails; copy of the required maps; topographic, air photo, wetland and plat maps showing the trail segment overlaid on all the maps.
- Plat or topographic map showing location of trail easements, bridges, culverts, rail crossings, shelters, toilets, parking lots and new trail construction.
- A description of the work activity and a breakdown of costs. Use Form 8700-014, *Recreation Grant Project Cost Estimate Worksheet*. Where the construction of a new bridge(s) is required, the new bridge cost summary supplement should also be completed. This supplement will require 2 quotes for installation of prefab bridge structures.

## **Project Grant Awards**

Upon approval of your project, you will receive an electronic copy of the signed contract from the Department outlining the approved project scope, project period and grant amount. **Read your contract carefully. It contains conditions that govern your project.** The individual authorized by resolution should sign this contract and return it to your DNR Regional Grant Project Manager. The signed contract may be scanned and sent via e-mail or the hard copy may be mailed. A copy of the signed contract should also be retained in your project files.

**Caution** *Unless specified in the contract, costs incurred prior to the start date of the contract signed by the Department will not be eligible for reimbursement. [s. NR 50.05(13), Wis. Adm. Code.]*

## **Changes to the Project Contract - Amendments**

Requests for changes to the project contract in either the scope of the work, project period or approved grant amount must be submitted in writing to the DNR Regional Grant Project Manager

before the project end date expires. Major changes in either the scope of the work or approved grant amount must be approved by the Off-Road Vehicle Advisory Council.

Documentation for amendment requests will vary. Requests for additional time must indicate why the project cannot be completed by the end date and be accompanied by a detailed status report.

Requests for the addition or deletion of scope items must justify the need for more or less scope and be accompanied by a revised cost estimate worksheet. Requests for changes in scope must be submitted and approved by the Department before the grantee can begin work on the items. Requests to amend project costs may be submitted when project activity costs are higher than estimated or when a work activity is expanded.

**Note** *No amendments will be approved for maintenance grant contracts, except in the event of approved trail re-routes or approved new miles.*

## **Bidding**

For activities that encompass public construction, local unit sponsors must comply with state bidding and contract requirements. Examples of public construction would be the construction of a large bridge structure on-site or the purchase and installation of a prefabricated bridge. Local units of government should check with their corporation counsel on current bidding thresholds and notice standards involving public construction activity. The Department has also prepared a plain-English guide for local governments receiving DNR grant funds; see [Procurement Guide for Local Governments](#)

**Caution** *It is recommended that you do not award bids to contractors before you have a signed grant agreement from the Department for your project. Department review of your proposal may uncover necessary project changes to accommodate protected species and resources. Additionally, any costs incurred prior to having a signed agreement may not be eligible for reimbursement. If the county accepts the risk to proceeding without secured grant funding, you may proceed with awarding bids at your own timeline.*

## FINANCIAL ADMINISTRATION

### **Administrative Expense Eligibility**

Sponsor (county/municipality) administrative costs are not eligible to be claimed on ATV/UTV grants UNLESS they qualify as direct costs. There is no provision in the program to include general administration as an eligible expense.

Direct costs include:

- **Force account**—the performance of a development or maintenance project with the workforce and resources of the sponsor, including personnel, services, equipment and materials.
- **Fringe benefits (associated with force account labor charges)**—the employers' contributions or expenses for social security, employee's life and health insurance plans, unemployment insurance coverage, worker's compensation insurance, pension retirement plans, etc. The fringe benefit rate is an eligible expense.

Indirect costs are not grant-eligible and include:

- Costs not directly assignable to a grant, program or project. Such costs are generally administrative in nature, are incurred for a common or joint purpose, or are not readily assignable to a project or program. Examples include: office heat, light, utilities, administrative salaries, secretarial services, postage, etc.

<b>Examples of eligible and ineligible county administrative costs</b>	<b>Status</b>
One hour spent on the phone obtaining answers from a club secretary regarding the club's claim.	Eligible
One hour spent on the phone responding to tourist calls for trail information	<b>Ineligible</b>
Two hours spent inspecting trails documented to a grant maint. code on a time sheet.	Eligible
A determination that 25 percent of annual time (2080 hours) is ATV/UTV related work resulting in 520 hours being charged to the ATV/UTV program.	<b>Ineligible</b>
Time and mileage spent attending ORV council meetings	Eligible
Time and mileage spent attending sport shows or tourism publicity functions.	<b>Ineligible</b>

Club administrative time is not eligible for reimbursement.

### **Financial Administration During the Project (Grantee's Responsibilities)**

The fiscal controls and accounting procedures used to record project costs and state grant receipts are based on generally accepted accounting standards and principles. You must:

- Establish a separate account for project expenditures.
- Itemize all project expenditures in sufficient detail to the exact nature of the expenditure and provide evidence of that expenditure (e.g., a copy of a canceled check. If your bank does not return canceled checks, a copy of the bank statement will do).
- Maintain payroll vouchers for force account salaries and wages. If payroll vouchers are not used, a statement or "log book" should be prepared at the end of each pay period showing the names of employees, the hours spent on the project, project item involved and the gross amount of salary earned by each.
- Maintain daily timesheets or "log books" of all all-terrain vehicle club members performing maintenance activities showing hours worked and a description of the activity. The Department establishes labor rates for non-grooming maintenance performed by all-terrain club members.
- Cross-reference each expenditure with the supporting purchase order, contract, voucher, invoice, receipt, cash register slip, etc. These supporting documents should contain the signature of the individual authorized to approve such expenditures.
- Maintain daily records of force account equipment actually used on the project. These daily records must show the type of equipment used, actual hours of use and type of work for which the equipment was used. The time equipment is at the job site but not in use (idle time) is not eligible.
  - For equipment such as trailers, trucks, etc., allowable rates are established annually in the county's equipment rate agreement with the Wisconsin Department of Transportation
  - For winter grooming equipment, allowable rates are established by the Department and periodically reviewed by the off-road vehicle advisory council. The current season



rates are posted under “resources” on the grant program website, or available through your DNR Regional Grant Project Manager.

- For equipment not included above, the actual rate should be computed. The rate should include hourly depreciation and hourly operational costs. Any generally accepted method of computing depreciation which reflects acquisition costs, useful life and usage factors is acceptable
- Certify that land control documents permitting access and use of private lands for all-terrain recreation are on file for the entire length of the trail. This can be done by checking the appropriate box on the grant application, or submitting a separate statement certifying that the documents are on file with the sponsor.

#### **Caution to Project Sponsors – PROTECT CONFIDENTIAL DATA**

The Wisconsin Department of Natural Resources (DNR) takes seriously its responsibility to protect all confidential data that are collected as the DNR administers its programs. For DNR grant programs, “confidential data” typically includes:

- Personal -- Social Security number, date of birth, driver’s license number, signature
- Financial -- Bank account numbers on cancelled checks and statements. Credit card numbers on submitted receipts. Account and credit balances or limits. Federal or Wisconsin tax returns.

The DNR is often sent unnecessary confidential data that are attached to proofs of payment, receipts, or other documents in support of a reimbursement request. Please protect confidential data by **blackening out – also called “redacting” – bank account numbers, credit card account numbers, and other confidential data** before proofs of payment are sent to the DNR. Please do not redact check numbers from bank statements.

### **Snowmobile and Winter ATV Funds – Combining Maintenance**

When winter ATV maintenance money is being combined with snowmobile trail aids money, the two funds can work together to provide more funding to maintain the trail. The same expenses cannot be paid with both kinds of money (ie, “double dipping”), so careful record management is needed on the part of the Sponsor.

All snowmobile trail maintenance expenses must be recorded in the [Snowmobile Automated Reporting System \(SNARS\)](#), created by and maintained by Groomer Tracking Systems, Inc. Expenses paid with the winter ATV money aren’t required to be in SNARS, but it may be helpful to the sponsor to track them there.

There are essentially three ways in which the sponsor can manage the funds where both ATV/UTV and Snowmobile maintenance monies are being utilized.

- 1) Put all work on the trail into SNARS, and manually indicate which entries should be attributed to Winter ATV. This will designate them as such in SNARS, and not show them in the Snowmobile funded totals.
- 2) Put all work on the trails into SNARS, but don’t bother identifying which are paid with snowmobile funds and which are paid with ATV funds. The sponsor should manage their funds to pay the total expenses out of a combination of snowmobile and winter ATV. If the

county goes into supplemental, they can let the Department know how much of the total SNARS entries should be considered ATV funded so that the supplemental payment can be adjusted accordingly.

- 3) The sponsor could track all of their winter ATV expenses outside the scope of SNARS, such as on paper records. If this method is used, ensure that the same expenses are not also entered into SNARS, as this may result in "double dipping".

Any of these three methods is acceptable, although method 1 may be the most straight forward to tracking expenses on the combined-use trail and ensuring no duplication.

### **Claims for Reimbursement**

Claims for payment will be on a reimbursement basis except for project advances. To be eligible for reimbursement, all costs must be incurred within:

- The project time period shown on the contract
- The scope of activity defined in the contract
- The grant amount shown in the contract

To request reimbursement, the county must submit the following documents to their DNR Regional Grant Project Manager Contact.

1. Completed [Grant Payment Request \(Form 8700-001\)](#)
2. Completed [Grant Payment Worksheet \(Form 8700-002\)](#)
3. Photographs of rehab/development work done (required for non-maintenance).

Claims must be submitted within six months of the project end date. [s. NR 50.09(5)(L), Wis. Adm. Code.]

For county sponsors, the financial audit of claims will take place as a part of each county's year end single audit. Counties are not required to submit financial documentation (invoices, canceled checks, equipment or labor records) with their payment claim. After the single audit is completed, the Department may perform additional financial audits of these claims to supplement work done in the single audit.

For all non-county sponsored projects, the following documentation is required to process a claim for reimbursement of project expenditures:

1. Copies of all contracts or agreements with contractors or service providers.
2. Copy of the summary of bids if applicable.
3. Completed Department reimbursement forms. Completion instructions are included on the forms:
  - Form 8700 - 001, Grant Payment Request
  - Form 8700 - 002, Grant Payment Worksheet
4. Copies of canceled checks (front and back) which support the cost claimed. If the bank does not return canceled checks, a copy of the bank statement is acceptable. This extends to the checks of all-terrain vehicle clubs making purchases and being reimbursed by the sponsor.
5. Vendor invoices which support the eligibility of the cost claimed. This extends to the original vendor invoices when all-terrain vehicle clubs purchase materials and are then reimbursed by the sponsor.

6. Machine usage records that substantiate the use of each equipment item for which costs were claimed. These records should be kept on a daily basis and show the hours, dates, and project function for which the equipment was used.
7. Labor records supporting the hours worked by individuals working on the project. These records should be kept on a daily basis and show the dates, hours, hourly rate and work activity of each individual claimed.
8. For liability insurance, a copy of the invoice. If such insurance is provided through a rider to the sponsor's general policy, documentation of how the cost was equitably allocated to the all-terrain vehicle program should also be available.
9. For short term acquisition, land control documents or a copy of the sponsor certification of easements held.
10. For fee simple acquisition, a copy of the appraisal, options and related information.

All claims for reimbursement should be sent to your DNR regional project manager. A source of additional information titled the Financial Handbook is available from your DNR regional project manager to further assist you in the reimbursement process.

## How are Reimbursement Claims Processed?

The DNR regional project manager reviews the claim for completeness and compliance with the project contract, and then proceeds with an audit of the provided documentation, typically within 30 days of receiving the request.

The purpose of the audit is to check compliance with the terms of the project agreement and verify that project expenditures were properly incurred and qualify for reimbursement or payment.

The state has the right to audit or examine all books, papers, accounts, documents or other records of the sponsor as they pertain to the project.

All project records must be retained by the sponsor for a period of not less than 3 years after final payment or final disposition of audit findings.

Upon successful audit of project expenditures, the Department will authorize an ACH transfer or issue a physical check for the approved reimbursement amount.

## OTHER IMPORTANT TRAIL INFORMATION

### **Trail Signing**

A separate publication, [Trail Signing Handbook CF-023](#) is available on the web site.

### **Roles of the Department and County in Trail/Area Inspections**

The Department's basic responsibilities in the all-terrain vehicle aids program are fiscal and environmental in nature. Your DNR regional project manager conducts trail inspections and program

reviews to ensure that ATV/UTV funds are being properly used. In a similar manner, the Department monitors all pertinent state laws, codes, permits and approval procedures associated with trail development and maintenance activities. The Department can withhold funds because of poor trail signing and maintenance, insufficient financial documentation, or failure of the county to follow required state laws and codes relating to the development or maintenance of all-terrain vehicle trails and intensive use areas.

***While not required by statute or code, the sponsor should strongly consider initiating its own inspection and trail monitoring program. The sponsor, and not the Department, is responsible for the safety of the trail. It is liable for all hazards and accidents arising from improper trail maintenance. It is in the sponsor's interest to conduct regularly scheduled checks of trail signing and grooming to minimize the chances of a claim of negligence being made against them.***

## COUNTY LAW ENFORCEMENT AIDS PROGRAM

### **Law Enforcement Aids** [s. NR 50.12, Wis. Adm. Code]

The county all-terrain vehicle enforcement aids program exists to encourage the development of county all-terrain vehicle patrols to function as a law enforcement unit for the enforcement of ATV/UTV regulations embodied in section 23.33 of the state statutes.

For more information on this program see the [Snowmobile/ATV County Law Enforcement Patrol Manual LE-503](#).