



1.0 Authority

The department shall provide reimbursement to the county for salt brine used on the state trunk highway system in accordance with sec. 84.07(2)(a), Wis. Stats, Maintenance of State Trunk Highway, REPAYMENT FOR STATE WORK.”

2.0 General Policy

The department encourages counties to use salt efficiently by making use of best practices such as anti-icing, de-icing, liquid only routes and pre-wetting for winter maintenance. The application of salt brine is a proactive snow and ice control strategy.

This policy establishes the methodology used by the counties to charge direct or to calculate a reimbursement rate for salt brine solution applied to the State Trunk Highway System.

3.0 Composition of Cost

The department shall pay the counties for salt brine applied to the State Trunk Highway System based on the actual costs. No provision for profit or other increment above cost is intended.

There are TWO options for charging for the cost of making brine:

1. Direct Charge the State
2. Cost Pooling

3.1 Direct Charging for Brine Costs

Direct Charging for Brine:

- Brine for state system only using state financed brine maker:
 1. Use state salt
 2. Charge labor to Routine Maintenance Agreement (RMA), Activity Code 072
 3. Deicer additives – Charge/Credit RMA, Activity Code 072
 4. Water – Charge gallons times price per gallon to RMA, Activity Code 072, if a separate water meter is attached to brine maker. Otherwise water is paid for in the buildings and grounds cost pool.
 5. Equipment Maintenance – Charge to RMA, Activity Code 072
 6. Transportation to outlying sheds for only the brine used on state highway system - Charge to RMA, Activity Code 070

3.2 Cost Pool Charging for Brine Costs

Charging Policy to WisDOT for cost pooling (per gallon charge):

- ONLY eligible items in cost pool (per gallon charge) for state used brine:
 1. Building and Grounds Allocation
 2. Any supplementary equipment used in the brining operations, such as a loader, can be charged to the cost pool using the published statewide equipment rates as specified in HMM 02-25-50 and HMM 02-25-55.
 3. Brining Equipment purchased by the county may be depreciated in the cost pool based on the guidance given in the Uniform Cost Accounting Manual.
 4. Maintenance and repairs of the brining equipment
 5. Labor and Fringe (not reimbursed elsewhere)

6. Utilities if separately metered.
- Not eligible in cost pool (per gallon charge):
 1. Building depreciation financed in whole or part by the state.
 2. Additives (should be charged for direct bill)
 3. State salt (this can be calculated by using 2.29 lbs/gallon)
 4. Equipment purchased by the state in whole or part
 5. Labor including fringe already paid through administration such as patrol supervisors and shop overhead such as shop supervisors
 6. Utilities that are not directly metered to production of brine
 7. Transportation of brine to storage tanks (may use Activity Code 070)

In accordance with 2 CFR 200, the variance carryforward method will be used in order to meet SS 84.07(2)(a).

Every county using a cost pool to account for brine shall annually report their brine making costs to the Bureau of State Highway Programs, Audit and Contract Administration Section, Bureau of Financial Management, as this information is required to calculate the carry-forward variance applied to next year's cost per gallon. The county shall report their annual brine production costs to the department as soon as possible after year end but no later than May 1st of each year. Once the costs are reviewed and approved, the cost per gallon will be applied based on a full 12-month period. See sample [Salt Brine Worksheet](#).

4.0 Invoicing Policy

The county shall charge the department on the monthly requisition for salt brine costs, salt (if county salt is used to make the brine) and additives if agreed upon by the department.

2018 Salt Brine Worksheet

County:
County Number:

District Number:

Labor		\$	-
Fringe Benefit Costs			-
Supplementary Equipment (Example: Loader)			
Number of Hours used in Brining Operations			-
State Rate			-
Brining Equipment Purchased by the County			
Depreciation	\$	-	
Other Expenses (maintenance and repairs)			-
Buildings & Grounds Allocation			-
Utilities (if separately metered)			-
Other			-
Total Costs			-
Cost Allocations (Credits)			-
Net Reported Balance (Variance)			-
Gallons of Brine Dispersed in Current Year:			
State	\$	-	
Other			-
Total			-
Per Gallon Charge (before Variance Adjustment)		#DIV/0!	
Variance Adjustment		#DIV/0!	
Salt Brine Production Charge per Gallon			<u><u>#DIV/0!</u></u>

Variance Computation

Reported Variance		-
Add January 1, 2018 Balance		-
December 31, 2018 Balance		-