



Highway Maintenance Manual
Chapter 07 Roadside Management
Section 01 General
Subject 35 Private Donations

Bureau of Highway Maintenance
July 2015

1.0 Authority

[s. 84.01\(8\) Wis. Stats.](#) gives the Wisconsin Department of Transportation authority to receive gifts and bequests for highway purposes. Cash or non-cash donations may be accepted. The statute directs the department to, as far as practicable; expend the donation in accordance with the wishes of the donor.

[s. 71.07\(5\) Wis. Stats.](#) allows a partial credit for charitable contributions to be applied to state income taxes.

2.0 General

From time to time, citizens approach the Wisconsin Department of Transportation with the desire to donate money, usually for a specific purpose such as planting trees or wildflowers. It is the department's policy to accept the donation if the donor's wishes can reasonably be accommodated. If the donor's proposed project cannot be accommodated, alternative projects may be offered for their consideration.

The regional maintenance supervisor should work with the Bureau of Highway Maintenance (BHM) landscape architects and/or the BHM roadside facilities staff to select an appropriate site for the proposed project. In addition to cash donations, items that may be accepted include native plants and seed as well as amenities such as benches, picnic tables, planters and flagpoles. Vegetation may be planted at suitable locations on the highway right of way. Trees and large-growing shrubs must be located beyond the clear zone. Amenities such as those listed above should be located in an existing roadside site such as a safety rest area or wayside and be consistent in design with other amenities on the site.

Depending on whether the original point of contact with the donor was with the regional office or the central office, either the regional maintenance supervisor or the BHM contact should, upon receipt of the donation, send a letter acknowledging the specific amount of the donation with gratitude.

3.0 Conditions of Acceptance

The donor should be informed plaques or signs identifying the project or the person or organization making the donation is not allowed.

The donation must cover the full cost of the agreed-upon project unless the project can be included as part of a larger improvement project.

Unless maintenance of the completed project can be accomplished as part of normal highway maintenance activities without requiring additional resources, any necessary care and replacements are the responsibility of the donor. A DT1812 form, [work on highway right of way permit](#) should be issued to the donor allowing the work to be accomplished. A condition of the permit should be that the donor understands future highway construction or maintenance activities may significantly alter or obliterate the project site.

4.0 Project Accounting

Donations with no restrictions or donor requirements for an accounting of expenditures should be credited to revenue Project ID 0106-43-50 when deposited. Expenditure of grants deposited in Project ID 0106-43-50 should be charged to Project ID 0608-43-50.

Grant specific revenue and expenditure Project ID numbers should be requested if donations are designated for a specific location or purpose and/or the donor expects an accounting of expenditures related to the donation. Requests for Project ID numbers for gifts and grants should be directed to the Budget Analyst in the Division of Transportation System Development who works with the Management Accountant in the Office of Policy Budget and Finance to set up Project ID numbers. An example request is shown in Figure 1.

Checks received for donations should be made out to the Wisconsin Department of Transportation and should be forwarded for deposit to the Cashier in the Fiscal Services Section, Room 851, Hill Farms State Transportation Building, 4802 Sheboygan Avenue, Madison, WI 53707. Include the project ID for coding.

5.0 Project Coordination

After the donation has been received, the BHM landscape architects should coordinate the design of the project using either in-house staff or landscape architect consultants.

Projects may either be let as contracts or constructed by county forces, depending on size and scope. Let contracts normally include a 2-year plant establishment period, see [FDM 27-25-10](#). If the project is constructed by the county, construction activities and follow-up maintenance should be coordinated by regional maintenance staff.

Figure 1

Correspondence Memorandum	
Date:	April 7, 2008
To:	DTSD / Budget Analyst Room 451 HFSTB
From:	Landscape Architect Bureau of Highway Maintenance
Subject:	Project IDs for Roadside Management Gift
The Department is receiving a gift designated for roadside management. John Doe will donate \$5,000 to the Department for wild flower plantings on USH 12 in Sauk County.	
The DOT person responsible for the expenditure project is James Merriman.	
Would you please set up revenue and expenditure Project IDs specific to this gift?	
It is anticipated expenditures related to the donation will be incurred by October 2008. Expenditures in excess of the donation should be charged to ID 00XX-XX-XX.	