



Urban Mass Transit Assistance

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Prepared by

Al Runde

Wisconsin Legislative Fiscal Bureau
One East Main, Suite 301
Madison, WI 53703

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Introduction

This paper provides information on state and federal programs that fund mass transit in Wisconsin. The first section provides information on the state mass transit operating assistance programs. The second section provides information on the federal mass transit assistance programs. Next, an analysis of trends in the mass transit operating assistance program is provided. Finally, the elderly and disabled transit assistance programs are described.

year. For Tiers B and C, aid payments are made so that total state and federal aid equals a uniform percentage of operating expenses for each system within a tier.

Program Funding

Although program funding is appropriated on a fiscal year basis, contracts with aid recipients are on a calendar year basis. Table 1 shows the state operating assistance payments to aid recipients for calendar years 1996 through 2005.

State Mass Transit Operating Assistance

State assistance is available to help finance transit systems in areas of the state with populations of 2,500 or more. All transit systems currently receiving state aid are either bus systems or shared-ride taxicab services. Shared-ride taxicab operators provide public transportation service, under contract, in areas of the state with insufficient population to support bus service.

The distribution of mass transit aid payments consists of the following four tiers: (a) Milwaukee County/Transit Plus in Tier A-1; (b) Madison in Tier A-2; (c) all other urban bus and Chippewa Falls, Onalaska, Stoughton, and Sun Prairie shared-ride taxi systems in Tier B; and (d) all remaining systems in Tier C.

The 1999-01 biennial budget bill (1999 Act 9) deleted the formula basis for payments to Tier A-1 (Milwaukee County/Transit Plus) and Tier A-2 (Madison) systems. Rather, each system is provided a specified amount of funding for a calendar

Table 1: Urban Mass Transit Operating Assistance Payments

Calendar Year	Amount	Change
1996	\$74,050,000	
1997	76,271,700	3.0%
1998	83,592,100	9.6
1999	86,517,700	3.5
2000	93,006,500	7.5
2001	93,006,500	0.0
2002	96,726,800	4.0
2003	98,661,400	2.0
2004	98,661,400	0.0
2005	98,661,400	0.0

In 2004, 68 mass transit systems received an estimated \$98.7 million in state transit aid. Approximately 96% of this aid was distributed to bus systems, with the remainder being distributed to shared-ride taxi systems. In calendar year 2004, Tier A-1 received \$56,811,800, Tier A-2 received \$15,166,900, Tier B received \$21,757,600, and Tier C received \$4,925,100. Mass transit aid payments are made from sum certain, transportation fund appropriations.

Current Provisions

In order to participate in the mass transit operating assistance program, a claimant must meet all of the following requirements:

1. The mass transit system must be a bus, shared-ride taxicab, rail, or other conveyance, either publicly or privately owned, that provides the public with general or special service on a regular and continuing basis.

2. The system must serve an urban area that includes a city or village with a population of 2,500 or more, which is appropriate, in the judgment of the Department of Transportation (DOT), for an urban mass transit system. An area that includes two American Indian reservations and is served by a mass transit system operated by a transit commission is also eligible.

3. The transit system must have an operating deficit (operating expenses must exceed operating revenues) for the year that aid is provided. The applicant must pay the deficit that remains after federal and state aid is applied. The property tax is the primary local revenue source to fund the remaining deficit.

4. Recipients of mass transit aid (excluding shared-ride taxicab systems) must provide a local match from nonfarebox revenue equal to 20% of state aid received.

5. The mass transit system must provide reduced fare (one-half or less of peak adult fare) programs for elderly and disabled persons during nonpeak hours. An administrative rule exempts shared-ride taxicab systems from this requirement.

6. The applicant for mass transit assistance must be the public body that pays the transit system's operating deficit. A public body can contract with a private firm to provide mass transit service.

7. If multiple local governments contribute assistance to the operation of a mass transit system,

state aid for that system is divided either proportionately or in accordance with a cost-sharing agreement filed with DOT.

8. The applicant must annually prepare and submit to DOT a four-year transit development plan. The applicant must also establish multi-year service and performance goals and assess the effectiveness of its mass transit system in relation to those goals at intervals specified by DOT.

9. The mass transit system may not provide service outside the corporate limits of the parties to the system contract unless the system receives financial support for such service. However, systems that were providing such service on April 28, 1994, may elect to continue without financial support.

10. The applicant must establish and administer a separate, segregated account from which moneys may only be used for purposes related to a mass transit system. All moneys received from the state and the federal government for a mass transit system must be deposited in this account.

The Contract Process

DOT signs annual contracts with each eligible applicant. Contracts are based on the transit system's projected operating expenses for the calendar year for which aid is received. Quarterly aid payments are made in April, July, October, and December. Each transit system has 10% of its total contract amount withheld pending the results of an audit. Contracts must require the transit system to comply with DOT rules establishing cost efficiency standards as a condition of receiving aid.

Federal Mass Transit Assistance

Federal aid is distributed as an annual federal appropriation (the federal fiscal year is October 1 thru September 30), but transit systems use the funds in the following calendar year. For example,

the federal appropriation for the year beginning on October 1, 2004, will be used in calendar year 2005. Federal transit funds for basic operations are available under two separate programs, the urbanized area and nonurbanized area formula programs of the Urban Mass Transportation Act of 1964, as amended. In addition, federal assistance is provided through the job access reverse commute and capital assistance programs.

Urbanized Area Formula Program

The urbanized area formula program provides capital and operating assistance to areas with a population of 50,000 or more that contain a city or group of cities. This funding is distributed based on population and population density.

1. *Population over 200,000.* Urbanized areas with a population over 200,000 receive aid directly from the Federal Transit Administration. For 2004, Milwaukee received approximately \$19.2 million and Madison received approximately \$5.9 million in federal capital assistance. Under recent federal appropriation language and the federal Transportation Equity Act for the 21st Century, capital assistance funds can be used to fund a system's annual maintenance costs. In addition, the Act requires that the Milwaukee and Madison urbanized area systems use 1% of the annual federal fund amounts on system enhancements. The following nine transit systems are eligible to share in this funding, as determined by the urbanized areas:

Milwaukee Urbanized Area

Milwaukee County Transit*	Waukesha County
Ozaukee County	Waukesha City
Washington County	

Madison Urbanized Area

Madison	Stoughton
Monona	Sun Prairie

*Milwaukee County Transit includes the transit plus program, which provides services for wheelchair users, persons with a walker or crutches, and the legally blind, through the use of

private vans and taxis that contract with the county. Eligible persons may choose assigned van carriers for service. In addition, persons may choose to use taxi services, which are then reimbursed by the county for the full or partial cost of the fare.

2. *Population between 50,000 and 200,000.* Urbanized areas with populations between 50,000 and 200,000 receive their federal aid through DOT. The Department distributes federal funds so that each area receives combined state and federal aid for an equal percentage of its transit system's operating expenses.

Federal funds used for capital projects are distributed based on a priority system determined by DOT. If insufficient funding is available, priority is given to replacement or rehabilitation of existing vehicles. DOT uses transportation improvement program reports in order to prioritize replacement needs.

The following transit systems are located in urbanized areas with a population between 50,000 and 200,000:

Appleton	Janesville	Racine-Commuter
Beloit	Kenosha	Sheboygan
Chippewa Falls	La Crosse	Superior
Eau Claire	Onalaska	Wausau
Fond du Lac	Oshkosh	
Green Bay	Racine	

Nonurbanized Area Formula Program

DOT also distributes federal aid under the non-urbanized area formula program to bus and shared-ride taxi systems that serve areas with a population under 50,000. Wisconsin's share of total program funding is equal to the state's share of the total U.S. population residing in nonurbanized areas. Funds are distributed by DOT for up to 50% of the operating deficit of a system. Any remaining funds are used to support capital projects.

The following transit systems are located in nonurbanized areas, for federal transit aid pur-

poses, which have a population of less than 50,000:

Baraboo	Mauston	Ripon
Bay Area Rural	Medford	River Falls
Beaver Dam	Merrill	Shawano
Berlin	Monroe	Stevens Point
Black River Falls	Neillsville	Viroqua
Clintonville	New Richmond	Washington County*
Edgerton	Ozaukee County *	Waterloo-Marshall
Fort Atkinson	Platteville	Watertown
Grant County	Plover	Waupaca
Hartford	Port Washington	Waupun
Jefferson	Portage	West Bend
Ladysmith	Prairie du Chien	Whitewater
Lake Mills	Prairie du Sac	Wisconsin Rapids
Manitowoc	Reedsburg	
Marinette	Rhinelanders	
Marshfield	Rice Lake	

*Eligible to receive both urbanized formula funds for capitalized maintenance costs and nonurban formula operating funds for rural service costs.

Job Access Reverse Commute Program

The purpose of the job access reverse commute (JARC) grant program is to develop transportation services designed to transport welfare recipients and low-income individuals to and from jobs and to develop transportation services for residents of urban centers and rural and suburban areas to suburban employment opportunities. Emphasis is placed on projects that use mass transportation services.

Grants may finance capital projects and operating costs of equipment, facilities, and associated capital maintenance items related to providing access to jobs. Grants may also be used to promote the use of transit by workers with nontraditional work schedules, to promote the use of transit vouchers for welfare recipients and eligible low-income individuals, and to promote the use of employer-provided transportation, including the provision of transit benefits as part of employer benefits programs.

In 2004, Wisconsin received a total allocation of approximately \$2.5 million in JARC funds. JARC funds are allocated on a discretionary basis as follows: (a) 60% to urbanized areas of over 200,000 in

population; (b) 20% to urbanized areas of under 200,000 in population; and (c) 20% to nonurbanized areas. The federal/local share requirement is a 50% federal/50% local match.

Federal Capital Assistance

The transit capital investment program (49 U.S.C. 5309) provides capital assistance for three primary activities: (a) new and replacement buses and facilities; (b) modernization of existing fixed guideway systems; and (c) new fixed guideway systems (the New Starts program). Eligible recipients for capital assistance funds include public bodies and agencies (transit authorities and other state and local public bodies and agencies thereof), including states, municipalities, or other political subdivisions of states.

In 2004, Wisconsin received approximately \$14.7 million in federal capital assistance for its bus systems. These funds are allocated on a discretionary basis. Eligible bus and bus-related projects include the acquisition of buses for fleet and service expansion, bus maintenance and administrative facilities, transfer facilities, bus malls, transportation centers, intermodal terminals, park-and-ride stations, acquisition of replacement vehicles, rebuilding of buses, and preventive maintenance. Projects may also include passenger amenities such as passenger shelters and bus stop signage. Accessory and miscellaneous equipment such as mobile radio units, supervisory vehicles, fareboxes, and computers, and shop and garage equipment and costs incurred in arranging innovative financing for eligible projects are also allowable uses of these funds.

A "fixed guideway" system refers to any transit service that uses exclusive or controlled rights-of-way or rails, entirely or in part. The term includes heavy rail, commuter rail, light rail, monorail, trolleybus, aerial tramway, inclined plane, cable car, automated guideway transit, ferryboats, that portion of motor bus service operated on exclusive or controlled rights-of-way, and high-occupancy-vehicle (HOV) lanes. In 2004, the City of Madison

received \$744,500 in federal fixed-guideway funds for the study and preliminary engineering of alternatives for a fixed guideway transit system in the Madison area.

Eligible purposes are capital projects to modernize or improve existing fixed guideway systems, including the purchase and rehabilitation of rolling stock, track, line equipment, structures, signals, communications and power equipment, substations, passenger stations, and terminals. Security equipment and systems, maintenance facilities and equipment, and operational support equipment, including computer hardware and software system extensions, are also eligible projects.

The New Starts program provides funds for construction of new fixed guideway systems or extensions to existing fixed guideway systems. Eligible purposes are light rail, rapid rail (heavy rail), commuter rail, monorail, automated fixed guideway system (such as a "people mover"), or a busway/high-occupancy-vehicle (HOV) facility, or an extension of any of these. Projects become candidates for funding under this program by successfully completing the appropriate steps in the major capital investment planning and project development process.

New Starts funding for major new fixed guideway projects or an extension to existing systems is typically provided through a full funding grant agreement that defines the scope of the project and specifies the total, multi-year federal commitment to the project. Funding allocation recommendations are made in an annual report to Congress. In 2004, the Kenosha-Racine-Milwaukee commuter rail extension proposal is allocated approximately \$3.2 million in federal New Starts spending authority carried over from previous federal fiscal years.

Trends in the Mass Transit Assistance Program on a Calendar-Year Basis

Table 2 shows the distribution of funding sources for transit systems on a statewide basis for the ten-year period from 1995 to 2004. Funding for mass transit is provided through federal and state aid, local revenues, and farebox revenue. These figures are shown on a calendar-year basis and reflect statewide averages. The funding mix for individual systems may vary significantly from these averages.

Table 2: Urban Transit Systems Public Funding Distribution (in Millions)

Calendar Year	Total Operating Expenses	External Funding				Local Funding			
		Federal	%	State	%	Local*	%	Farebox Revenue	%
1995	\$163.1	\$13.0	8.0%	\$71.3	43.7%	\$30.3	18.6%	\$48.5	29.7%
1996	170.3	10.1	5.9	74.1	43.5	31.9	18.8	54.2	31.8
1997	176.0	10.3	5.9	76.3	43.3	34.2	19.4	55.2	31.4
1998	190.9	11.3	5.9	83.6	43.8	38.9	20.4	57.1	29.9
1999	194.9	12.0	6.2	86.5	44.4	39.0	20.0	57.3	29.4
2000	215.2	22.0	10.2	93.0	43.2	40.2	18.7	60.0	27.9
2001	233.3	31.0	13.3	93.0	39.9	45.8	19.6	63.5	27.2
2002	239.9	33.4	13.9	96.7	40.3	43.3	18.0	66.5	27.7
2003	244.1	35.6	14.6	98.7	40.4	46.7	19.1	63.1	25.9
2004	251.6	40.4	16.1	98.7	39.2	44.2	17.6	68.3	27.1

*Primarily property tax revenue.

From 1995 to 1999, federal aid had decreased from 8.0% to 6.2% of annual, operating expenses. However, 1999 Act 9 required transit systems to disclose to DOT the amount of federal aid, over which the system has discretion, that the system plans to apply toward operating expenses each year. Since calendar year 2001, these federal funds received directly by certain systems have been included in annual budgeting and operating cost projections. As a result, federal aid as a percentage of public funding for annual, operating expenses has increased. In 2004, federal aid made up 16.1% of system operating expenses. Consequently, including these discretionary federal funds toward annual operating costs under the formula has resulted in a decrease in the share of operating expenses funded from state aid.

State aid remains the largest funding source available to state transit systems to cover their annual operating expenses. However, the percentage of expenses covered by state aid, which had reached 44.4% of expenses in 1999, declined to 39.2% in 2004 due to the combination of the law change on the treatment of discretionary federal funds under the formula and the decision to provide no increase in state aid for that year.

On the local side, farebox revenue and the local government's share as a percentage of operating expenses remained relatively constant from 1995 to 1999. However, despite increases in the amount of local and farebox revenue funding, the treatment of discretionary federal aid used for operating purposes under the formula has also resulted in farebox revenue and local funds covering a slightly smaller share of overall system operating expenses since then.

The Appendix to this paper provides a breakdown of the funding sources for each system that participated in the urban mass transit program in 2004.

Effective in 1992, administrative rules limit the combined amount of state and federal aid to 70% of operating expenses. Any remaining federal funds

are used to support capital projects. If federal funds remain after capital needs are met, the funds are made available for operating assistance beyond the 70% cap.

Recipients of mass transit aid (excluding shared-ride taxicab systems) must provide a local match from nonfarebox revenue equal to 20% of state aid received. Since farebox revenue is excluded, bus systems must cover the match with their "local share" portion of funding, which is financed primarily through the property tax.

Table 3 shows the local match provided by mass transit bus systems for 2004. All bus systems currently meet the local match requirement. In 2004, 20 of the 27 bus systems provided a local match greater than 50% of the state aid amount.

Table 3: Local Match Provided by Mass Transit Bus Systems (Calendar Year 2004)

	State Aid Received	Local Share	Local Share as a % of State Aid
Tier A-1			
Milwaukee Co.	\$56,811,800	\$22,493,297	39.6%
Tier A-2			
Madison	\$15,166,900	\$7,426,859	49.0%
Tier B			
Appleton	\$1,910,634	\$1,487,298	77.8%
Beloit	474,386	379,695	80.0
Eau Claire	1,196,466	698,821	58.4
Fond du Lac	466,458	350,306	75.1
Green Bay	2,252,943	1,587,859	70.5
Janesville	681,118	463,886	68.1
Kenosha	1,725,864	1,145,371	66.4
La Crosse	1,334,385	325,921	24.4
Monona	152,695	71,416	46.8
Oshkosh	1,154,202	857,380	74.3
Ozaukee Co.	875,331	454,474	51.9
Racine	1,970,809	1,142,541	58.0
Racine-Commuter	559,505	145,003	25.9
Sheboygan	1,069,741	579,709	54.2
Superior	325,279	297,595	91.5
Washington Co.	799,342	449,776	56.3
Waukesha Co.	1,521,947	627,011	41.2
Waukesha City	1,737,853	795,357	45.8
Wausau	943,141	762,707	80.9
Tier C Bus			
Bay Area Rural	\$82,152	\$62,387	75.9%
Ladysmith	84,574	52,935	62.6
Manitowoc	420,139	318,889	75.9
Merrill	152,659	78,151	51.2
Rice Lake	119,645	110,561	92.4
Stevens Point	400,191	303,988	76.0

Elderly and Disabled Transportation Assistance

The state has two programs to finance the improvement of transportation services for the elderly and disabled: a county grant program and a capital grant program. These programs help to provide the benefits of transportation service to those people not otherwise having an available or accessible method of transportation. Table 4 shows the amount appropriated from the transportation fund for each program from 1995-96 through 2004-05.

Table 4: Elderly and Disabled Transportation Aid

Fiscal Year	County Assistance	Capital Assistance
1995-96	\$5,749,600	\$712,300
1996-97	5,749,600	712,300
1997-98	6,439,600	797,800
1998-99	6,439,600	797,800
1999-00	6,890,400	853,600
2000-01	7,441,600	921,900
2001-02	7,667,400	921,900
2002-03	7,925,100	921,900
2003-04	8,146,300	921,900
2004-05	8,373,000	921,900

County Assistance

County aid is distributed on the basis of each county's share of the state's total elderly and disabled population. Each county must provide a match equal to 20% of its state aid amount. With its state aid, the county may directly provide transportation services, subsidize other systems which provide transportation services, or directly subsidize elderly or disabled persons for their use of existing services, such as taxis.

A county may not use elderly and disabled aid to support regular urban mass transit service, but may use this aid to support subsystems that pro-

vide special services to the elderly and disabled. Priority may be given to trips made for medical or nutritional reasons or for work. Counties must either require a copayment by users of this service or provide the user with an opportunity to make a voluntary contribution to the cost of the service.

DOT can establish a minimum allocation for counties under this program. This currently equals 0.5% of the total available funding (\$41,865 for 2005). In 2005, 22 counties received the minimum aid level.

Each county is guaranteed a payment at least equal to the amount received in 1992. As the amount of funding appropriated to this program has increased, the number of counties receiving funding under this provision has decreased. In 2005, no counties will receive aid based on this provision.

Counties must apply for elderly and disabled transportation aid by February 1 of each fiscal year. Counties expend funds on a calendar year basis. For example, the 2004-05 appropriation is spent by counties in calendar year 2005. Counties may hold this aid in trust in order to acquire or maintain equipment used for elderly and disabled transportation services. Any aid held in trust, including any accumulated interest, not expended for the authorized purposes must be returned to DOT for deposit in the transportation fund.

Capital Assistance

The state's capital assistance program supplements a federal program that makes capital grants to private, nonprofit organizations providing transportation assistance to the elderly and disabled. The federal aid program is designed to assist private, nonprofit organizations in purchasing vehicles and related equipment to transport the elderly and disabled. The state's allotment of federal aid is based on its percentage of the country's elderly and disabled population.

DOT prioritizes applications received from

private, nonprofit organizations and, commencing with the highest-ranked application, offers each applicant an amount of state aid such that the sum of state and federal aid does not exceed a percentage of project costs established under DOT rule (sum of state and federal aid cannot exceed 80% of estimated capital costs). The grant recipient must provide the remaining percentage of costs. For specific types or categories of equipment involved, a capital grant may not exceed the percentage of costs eligible for federal aid. This aid may not be used for operating costs. DOT is responsible for procuring the equipment on behalf of approved applicants.

Local public bodies are eligible for the capital assistance program if they either certify that no private, nonprofit organization is readily available to provide transportation services in the area or if they receive DOT approval to coordinate

transportation services in the area.

Federal Assistance

Federal elderly and disabled assistance is also available on a formula basis based on each state's share of the country's population of these groups. Program funds are used for the purpose of assisting private, nonprofit groups in meeting the needs of elderly and disabled persons when the transportation service provided is unavailable, insufficient, or inappropriate for meeting these needs. Funds can be used to assist with provider operating costs or capital needs. Program funds are obligated based on the annual program or projects included in a statewide grant application submitted by DOT. In 2004, Wisconsin received approximately \$1.6 million in federal elderly and disabled aid.

APPENDIX

2004 Transit System Public Funding Sources

	2004 Expenses	Federal Share*	% of Expense	State Share	% of Expense	Local Share**	% of Expense	Farebox Revenue	% of Expense
Tier A-1									
Milwaukee County	\$138,847,665	\$16,412,592	11.8%	\$56,811,800	40.9%	\$22,493,297	16.2%	\$43,129,976	31.1%
Tier A-2									
Madison	\$36,657,732	\$4,382,160	12.0%	\$15,166,900	41.4%	\$7,426,859	20.3%	\$9,681,813	26.4%
Tier B									
Appleton	\$5,915,394	\$1,638,802	27.7%	\$1,910,634	32.3%	\$1,487,298	25.1%	\$878,860	14.9%
Beloit	1,468,717	406,844	27.7	474,386	32.3	379,695	25.9	207,792	14.1
Chippewa Falls***	394,246	109,209	27.7	127,339	32.3	50,779	12.9	106,920	27.1
Eau Claire	3,704,302	1,026,115	27.7	1,196,466	32.3	698,821	18.9	782,900	21.1
Fond du Lac	1,444,170	400,044	27.7	466,458	32.3	350,306	24.3	227,362	15.7
Green Bay	6,975,195	1,932,174	27.7	2,252,943	32.3	1,587,859	22.8	1,202,219	17.2
Janesville	2,108,765	584,141	27.7	681,118	32.3	463,886	22.0	379,620	18.0
Kenosha	5,343,339	1,480,139	27.7	1,725,864	32.3	1,145,371	21.4	991,964	18.6
La Crosse	4,131,305	1,144,398	27.7	1,334,385	32.3	325,921	7.9	1,326,601	32.1
Monona	254,491	0	0.0	152,695	60.0	71,416	28.1	30,380	11.9
Onalaska***	278,904	77,258	27.7	90,084	32.3	49,562	17.8	62,000	22.2
Oshkosh	3,573,451	989,869	27.7	1,154,202	32.3	857,380	24.0	572,000	16.0
Ozaukee Co.	1,883,684	254,680	13.5	875,331	46.5	454,474	24.1	299,000	15.9
Racine	6,101,698	1,690,210	27.7	1,970,809	32.3	1,142,541	18.7	1,298,138	21.3
Racine-Commuter	932,508	0	0.0	559,505	60.0	145,003	15.5	228,000	24.5
Sheboygan	3,311,957	917,433	27.7	1,069,741	32.3	579,709	17.5	745,074	22.5
Stoughton***	222,912	0	0.0	133,747	60.0	6,609	3.0	82,556	37.0
Sun Prairie***	423,752	0	0.0	254,251	60.0	34,001	8.0	135,500	32.0
Superior	1,007,077	278,967	27.7	325,279	32.3	297,595	29.6	105,236	10.4
Washington Co.	1,733,770	240,920	13.9	799,342	46.1	449,776	25.9	243,732	14.1
Waukesha Co.	3,978,178	864,960	21.7	1,521,947	38.3	627,011	15.8	964,260	24.2
Waukesha City	3,739,101	505,607	13.5	1,737,853	46.5	795,357	21.3	700,283	18.7
Wausau	<u>2,920,000</u>	<u>808,859</u>	<u>27.7</u>	<u>943,141</u>	<u>32.3</u>	<u>762,707</u>	<u>26.1</u>	<u>405,294</u>	<u>13.9</u>
Subtotal Tier B	\$61,846,916	\$15,350,629	24.8%	\$21,757,520	35.2%	\$12,763,077	20.6%	\$11,975,691	19.4%
Tier C Bus									
Bay Area Rural	\$237,107	\$71,967	30.4%	\$82,152	34.6%	\$62,387	26.3%	\$20,600	8.7%
Ladysmith	244,095	74,088	30.4	84,574	34.6	52,935	21.7	32,498	13.3
Manitowoc	1,212,596	368,049	30.4	420,139	34.6	318,889	26.3	105,520	8.7
Merrill	440,601	133,732	30.4	152,659	34.6	78,151	17.7	76,059	17.3
Rice Lake	345,316	104,811	30.4	119,645	34.6	110,561	32.0	10,300	3.0
Stevens Point	<u>1,155,024</u>	<u>350,575</u>	<u>30.4</u>	<u>400,191</u>	<u>34.6</u>	<u>303,988</u>	<u>26.3</u>	<u>100,270</u>	<u>8.7</u>
Subtotal Tier C Bus	\$3,634,739	\$1,103,222	30.4%	\$1,259,360	34.6%	\$926,911	25.5%	\$345,247	9.5%

* The federal share for Tiers A-1 and A-2 includes federal urbanized area formula capitalized maintenance funds. The majority of the federal share for Tier B systems is derived from the federal urbanized area operating assistance funds formula, except for the Monona, Racine-Commuter, Stoughton, and Sun Prairie systems, which receive no such federal assistance. The City of Waukesha and Ozaukee, Washington, and Waukesha counties receive some of Milwaukee's urbanized area formula funds, which cover capitalized maintenance costs. Ozaukee and Washington counties also receive funds under the federal nonurbanized area operating assistance formula.

** Primarily property tax revenue.

*** Shared-ride taxi system.

APPENDIX (continued)

	2004 Expenses	Federal Share*	% of Expense	State Share	% of Expense	Local Share**	% of Expense	Farebox Revenue	% of Expense
Tier C Shared-Ride Taxi									
Baraboo	\$373,837	\$105,346	28.2%	\$129,528	34.6%	\$0	0.0%	\$138,964	37.2%
Beaver Dam	675,465	184,526	27.3	234,034	34.6	0	0.0	256,902	38.0
Berlin	187,501	56,911	30.4	64,965	34.6	19,975	10.7	45,650	24.3
Black River Falls	287,223	87,179	30.4	99,517	34.6	30,528	10.6	70,000	24.4
Clintonville	104,667	31,769	30.4	36,285	34.7	11,161	10.7	25,473	24.3
Edgerton	52,266	15,864	30.4	18,109	34.6	8,293	15.9	10,000	19.1
Fort Atkinson	322,288	97,821	30.4	111,666	34.6	17,941	5.6	94,860	29.4
Grant County	42,760	12,979	30.4	14,815	34.6	8,966	21.0	6,000	14.0
Hartford	153,066	46,459	30.4	53,034	34.6	5,669	3.7	47,904	31.3
Jefferson	146,680	44,521	30.4	50,821	34.6	15,258	10.4	36,080	24.6
Lake Mills	74,424	22,589	30.4	25,766	34.6	15,478	20.8	10,570	14.2
Marinette	294,225	89,303	30.4	101,942	34.6	38,979	13.2	64,000	21.8
Marshfield	472,812	143,509	30.4	163,819	34.6	3,909	0.8	161,575	34.2
Mauston	203,786	61,853	30.4	70,607	34.6	7,645	3.8	63,680	31.2
Medford	113,114	34,333	30.4	39,192	34.6	18,589	16.4	21,001	18.6
Monroe	304,808	92,516	30.4	105,609	34.6	14,553	4.8	92,130	30.2
Neillsville	154,214	46,807	30.4	53,432	34.6	21,140	13.7	32,835	21.3
New Richmond	137,598	41,764	30.4	47,675	34.6	25,159	18.3	23,000	16.7
Platteville	159,250	48,336	30.4	55,177	34.6	18,612	11.7	37,125	23.3
Plover	145,799	44,253	30.4	50,516	34.6	15,195	10.4	35,835	24.6
Port Washington	191,236	58,044	30.4	66,259	34.6	19,932	10.4	47,001	24.6
Portage	993,351	278,983	28.1	344,175	34.6	0	0.0	370,194	37.3
Prairie du Chien	229,350	69,613	30.4	79,465	34.6	25,273	11.0	55,000	24.0
Prairie du Sac	108,254	32,857	30.4	37,508	34.6	17,089	15.8	20,800	19.2
Reedsburg	299,368	90,865	30.4	103,725	34.6	30,386	10.1	74,393	24.9
Rhineland	497,256	132,386	26.6	172,288	34.6	0	0.0	192,581	38.7
Ripon	228,376	69,317	30.4	79,127	34.6	24,932	10.9	55,000	24.1
River Falls	265,727	80,654	30.4	92,069	34.6	40,869	15.4	52,135	19.6
Shawano	214,897	64,440	30.0	74,457	34.6	0	0.0	76,000	35.4
Viroqua	248,285	75,360	30.4	86,025	34.6	25,900	10.4	61,000	24.6
Waterloo-Marshall	48,206	14,632	30.4	16,702	34.6	10,872	22.6	6,000	12.4
Watertown	685,157	207,960	30.4	237,392	34.6	9,405	1.4	230,400	33.6
Waupaca	258,754	78,537	30.4	89,653	34.6	15,659	6.1	74,905	28.9
Waupun	84,678	25,702	30.4	29,339	34.6	17,037	20.1	12,600	14.9
West Bend	927,281	281,450	30.4	321,283	34.6	55,999	6.0	268,550	29.0
Whitewater	171,061	51,921	30.4	59,269	34.6	20,480	12.0	39,391	23.0
Wisconsin Rapids	722,977	219,439	30.4	250,496	34.6	13,042	1.8	240,000	33.2
Subtotal Tier C Taxi	\$10,579,997	\$3,140,798	29.7%	\$3,665,741	34.6%	\$623,925	5.9%	\$3,149,534	29.8%
Subtotal Tier C	\$14,214,736	\$4,244,020	29.9%	\$4,925,101	34.6%	\$1,550,836	10.9%	\$3,494,781	24.6%
STATE TOTALS	\$251,567,049	\$40,389,401	16.1%	\$98,661,321	39.2%	\$44,234,069	17.6%	\$68,282,261	27.1%

*Primarily property tax revenue.