

# Highway Finance

## November 20, 2013



Office of Highway Policy Information  
Federal Highway Administration  
Presenter: Clarissa Smith

# Highway Finance Consists of the following forms:

- 531 State Income & 532 State Expenditures (FASH)
- 534 Capital Outlay
- 539 State Tolls
- 541 Obligations Summary & 542 Obligations Detail
- 556 Motor Fuel (Receipts & Distribution)
- 566 Motor Vehicle (Receipts & Distribution)

These forms can be found at:

<http://www.fhwa.dot.gov/policy/ohpi/hss/formlist.cfm>

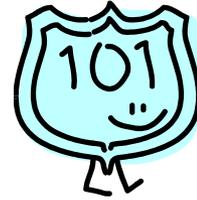
# 531 & 532 FASH

FASH is the web-based version of the 531 & 532 Forms presently. FASH will eventually have the 534, 539, 541 & 542 incorporated in the near future.

FASH users have to be registered in the FHWA User Profile and Control System (UPACS).

The 531 & 532 forms must balance with each other.

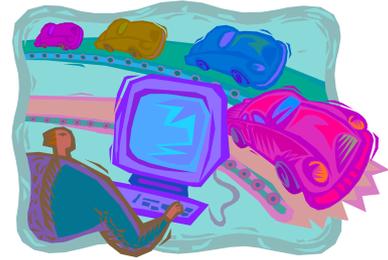
# 531 FASH



The 531 Form consists of the State Income:

- State Motor-Fuel Taxes
- State Motor Vehicle, Motor Carrier & Driver License Taxes & Fees
- Appropriations From State General Funds
- Funds from FHWA, Other Federal Agencies & Other State Taxes or Fees
- Interest on Investments

# 532 FASH



The 532 Form State Expenditures includes:

- Capital Outlay on State System
- Highway & Traffic Services
- General Administration
- Law Enforcement & Safety
- Debt Service
- Expenditures on Other state roads not on the state system, Transfers to Toll Facilities & Grants-In-Aid to Local Governments

# 534 Capital Outlay



The 534 Form is the State Highway Capital Outlay and Maintenance Expenditures. This is the detail overview of the expenditures by improvement types:

- New Facilities
- Capacity Additions to Existing Facilities
- System Preservation
- System Enhancement & Operation & Maintenance

# 539 State Tolls



- The 539 consists of the State Tolls Receipts and Disbursements.
- There are currently a total of 32 states that have State Tolls.
- The amounts on the 539 form should match the 531 & 532 forms.

# 541 Obligations Issued (Summary)



- The 541 is a summary of the state transportation debt (bonds) issued during the current year and the proceeds received.
- The 541 & 542 forms must balance with each other.

# 542 Obligations Issued (Detail)



The 542 form reports the bonds in detail from the past years into the current year.

The 542 includes:

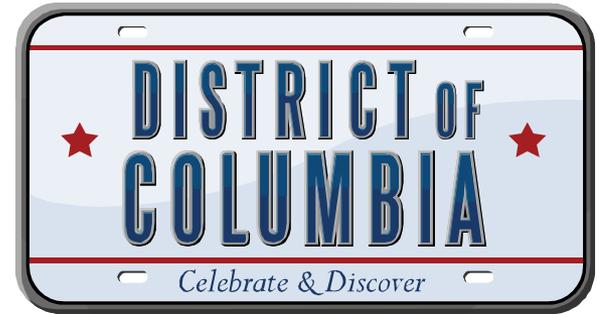
- Amount Issued During Year
- Redemption During Year
- Amount Outstanding at Year End
- Sinking Fund at Year End

# 556 Motor Fuel Receipts & Distribution



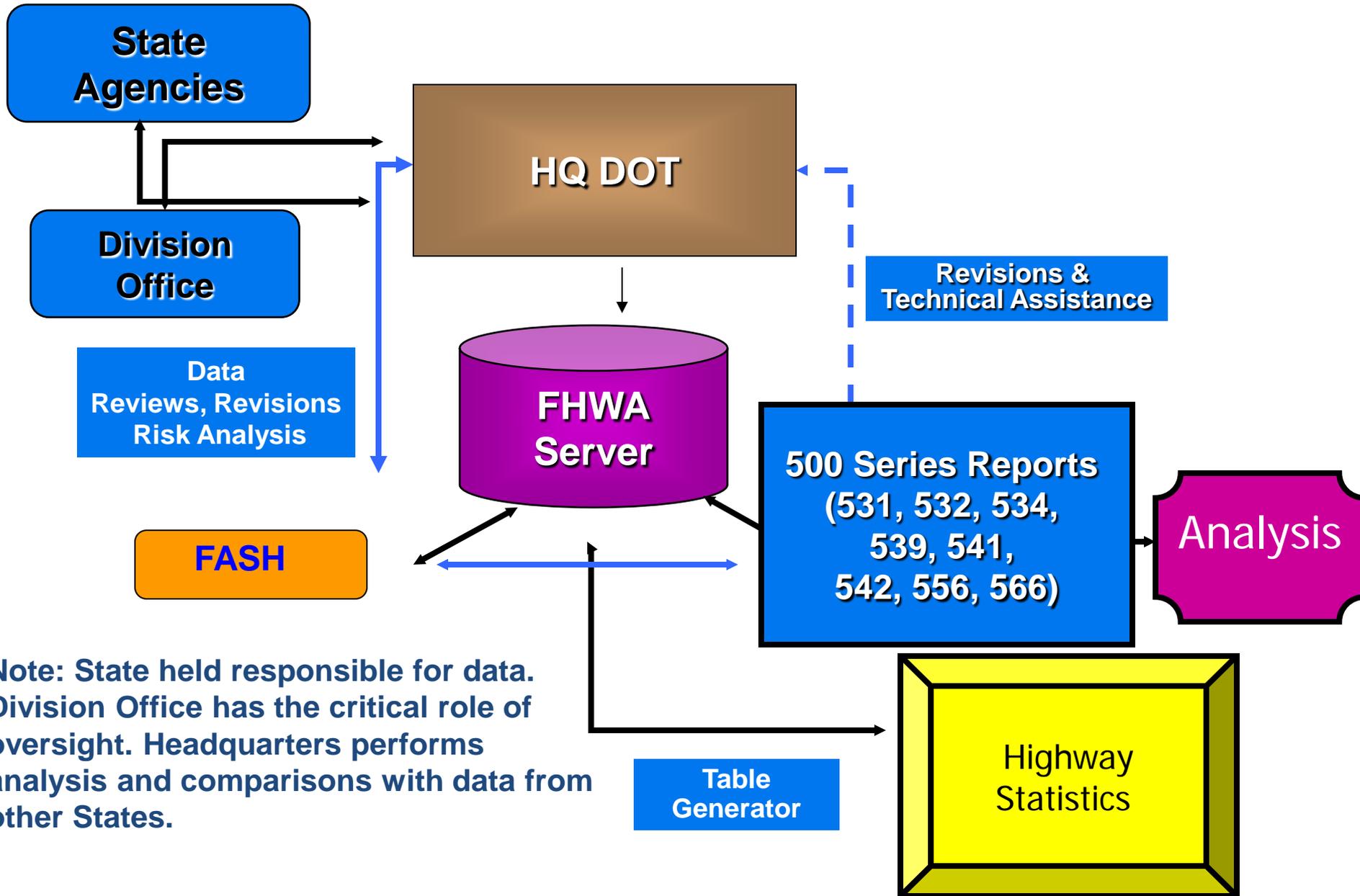
- The data that is used by Highway Finance are the Total Receipts and the Amounts Distributed.
- On this form the Adjusted Total Receipts should equal or be more than the Amounts Distributed.
- The amounts reported on this form should also match the amounts on the 531 Form (State Income).

# 566 Motor Vehicle



- The data used from the 566 form are the total receipts of Driver Licenses, Registrations and Related Fees and Motor Carrier Taxes.
- The Amounts Distributed by fund or purpose are also used by Highway Finance.
- The Receipts should equal or be more than the Amounts Distributed on the 566. In addition, the amounts on the 566 should match the amounts on the 531 form.

# Highway Finance Model



# Due Dates



States reporting on a Fiscal Year should submit their data to Headquarters by Jan. 1<sup>st</sup> of every year.

States reporting on a Calendar Year should submit their data to Headquarters by April 1<sup>st</sup> of every year.

# References

Make sure you have on hand the Guide to Reporting Highway Statistics. This can be found at:

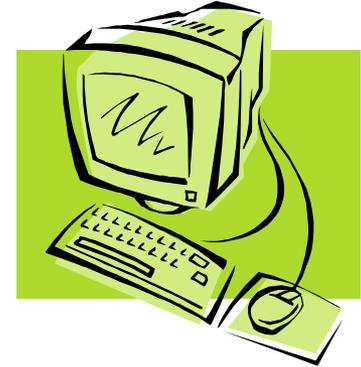
<http://www.fhwa.dot.gov/policy/ohpi/hss/guide.cfm>

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The Highway Taxes and Fees. This information will provide how the fees are distributed and what is collected. These tables are updated biannually by the states. The tables you need to review are the MF106, MV106 and S106. It will list the funds your state uses. You can find it at:

<http://www.fhwa.dot.gov/ohim/hwytaxes/2008/index.cfm>

# Point of Contact



Clarissa Smith ~ Financial Specialist

202-366-5045 and [clarissa.smith@dot.gov](mailto:clarissa.smith@dot.gov)