

TOLL FACILITY RECEIPTS & DISBURSEMENTS (FHWA 539 FORM) ~ TRAINING SESSION

Highway Information Seminar

October, 2012

Resources

- Guide to Reporting Highway Statistics

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

Chapter 10 Reporting of Income and Expenditures For Toll Highway and Bridge Authorities

Legislated Special Arrangements

- Many states have legislated special arrangements to finance, build, and operate highway facilities. Some states have permitted the establishment of public/private partnerships.
- The main thing that connects all of these special arrangements is the use of the tolls to finance the construction and operation of highways, bridges, tunnels; and ferries.

Legislated Special Arrangements cont.

- Some toll facilities are integrated with the State Department (DOT), State highway agency or a local government.
- There are some toll facilities that are independent State or local government partnerships with private corporations.
- Information about the finances and programs of State & Local Toll Facilities are needed in measuring the total highway activity within a state.

Reporting Requirements

- The reporting requirements in the Guide to Reporting Highway Statistics are only for public toll facilities.
- Privately owned and operated toll facilities are exempt from these reporting requirements. FHWA will communicate with the privately owned and operated toll facilities to get their financial information.
- When a private corporation enters into a lease agreement with a State or Local government to operate an existing public facility, the toll facility is still considered to be publically owned and reporting is required.

Public/Private Partnerships

- Toll facilities built as public/private partnerships are considered public facilities when a State or Local government assumes functional control over the facility.
- Copies of the authorizing legislation or contractual agreements for toll facilities built as public/private partnerships should be provided to FHWA.
- Copies of the official statement or bond prospectus issued, usually by bond underwriters. This would contain financial information on the bond issue, application of bond proceeds and debt service requirements.

Annual Operations

- Most toll authorities are required by statute, trust agreement, or lease agreement to publish the results of an annual financial audit that presents financial information on receipts, disbursements and debt status.
- Toll authority financial reports should be furnished to the FHWA along with the FHWA 500 Series submission.
- When a published audit or financial reports are not available the State should prepare the FHWA 539 Form.

FHWA 539 Form

- The FHWA office should be notified officially by March if a state has a new Toll Facility with its start date. If a state terminates a Toll Facility the FHWA office also has to be officially notified as well.
- When using the FHWA 539 Form separate columns can be used to report on individual facilities or each individual facility can be on a separate FHWA 539 Form.

FHWA 539 Form

- Page 1 of FHWA 539

The columns should be used to report data directly related to the State and Local Highway Finance.

- Income: Tolls, Concessions & Rentals, State Highway-User Revenue, Funds from FHWA, Local Government , Bond Sales and Investment Income.
- Expenditures: Right-of-Way, Engineering, Construction, Maintenance, Operations, Administration, Law Enforcement & Safety, Bond Administration, Bond Interest, Bond Redemption and Transfers.

FHWA 539 Form

- Page 2 of FHWA 539

This page is a simplified form of the FHWA-534. The columns should be used to identify spending by functional class and to identify amounts spent on and off the NHS.

- Capital Outlay: There are four improvement type categories which are new facilities, capacity additions to existing facilities, system preservation; and system enhancements and operations.
- Maintenance: Record expenditures for the maintenance of the functional system.

Item V. Debt Status

- This item records the status of the toll facility debt. This includes: the Outstanding Beginning and Ending Obligation Balances, Par Value of Obligations Issued and Redeemed During the Year.
- Any difference between the amount outstanding at the Beginning of the Year and the amount from the End of the Prior Year needs to be explained in the Notes & Comments section.

FHWA 539 Form

Form Approved
OMB No. 2125-
0032

As this form is optional, the public report burden for this information collection is included with FHWA-531, FHWA-532, and FHWA-534.

U.S. Department of Transportation, Federal Highway Administration	TOLL FACILITY INCOME AND EXPENDITURES						State:	
							Year Ending (mm/yyyy):	
Item	Total All Funds	(A)	(B)	(C)	(D)	(E)	(F)	
I. Opening Balance								
II. Income								
A. Tolls								
B. Concessions & Rentals								
C. State Highway-User Revenue								
D. Other State Funds								
E. Funds from Federal Highway Admin.								
F. Other Federal funds								
G. Local government funds								
H. Bond Sales (net)								
I. Investment Income (All)								
J. Miscellaneous Income								
K. Total Income								
III. Expenditures								
A. Right of Way								
B. Engineering								
C. Construction								
D. Maintenance								
E. Operations								
F. Administration								
G. Law enforce & safety								
H. Bond administration								
I. Bond interest								
J. Bond redemption (net)								
K. Transfer to State Highway Fund								
L. Transfer to local governments								
M. Transfer to mass transit								
N. Transfer to other (specify)								
O. Total Expenditures								
IV. Closing Balance								
V. Debt Status								
A. Total Debt	Outstanding, Beginning of Year	Amount Issued During Year (Par)	Redemption During Year (Par)	Outstanding, End of Year				
1. Refunding Issues								

FHWA 539 Form

U.S. Department of Transportation, Federal Highway Administration		TOLL FACILITY EXPENDITURES				State: 0	
						Year Ending (mm/yy): 0	
Detail on Expenditures (State Facilities only)	Total	Identify by Facility, Functional System or NHS					
		(A)	(B)	(C)	(D)	(E)	(F)
VI. Capital Outlay							
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F							
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ie							
A. s							
1. Right-of-way Costs							
2. Engineering Costs							
3. Construction of New Roads							
4. Construction of New Bridges							
5. Total (1 through 4)							
B. Capacity Additions to Existing Facilities							
1. Right-of-way Costs							
2. Engineering Costs							
3. Relocation with Added Capacity							
4. Reconstruction with Added Capacity							
5. Major Widening							
6. Bridge Replacement with Added Capacity							
7. Bridge Rehabilitation with Added Capacity							
8. Total (1 through 7)							
C. System Preservation							
1. Right-of-way Costs							
2. Engineering Costs							
3. Relocation with No Added Capacity							
4. Reconstruction with No Added Capacity							
5. Capacity							
6. Restoration, Rehabilitation and Resurfacing							
7. Minor Widening							
8. Bridge Replacement with No Added Capacity							
9. Bridge Rehabilitation with No Added Capacity							
10. Total (1 through 8)							
D. System Enhancement and Operation							
1. Engineering Costs							
2. Safety Improvements							
3. Traffic Management and Traffic Engineering							
4. Environmental Improvements							
5. Other Enhancements							
6. Total (1 through 5)							
E. Grand Total (A.5.+B.8.+C.9.+D.6.)							
VII. Maintenance							
Notes and Comments:							

Point of Contact

Should you have any questions contact Clarissa Smith at Clarissa.Smith@dot.gov or (202) 366-5045.