

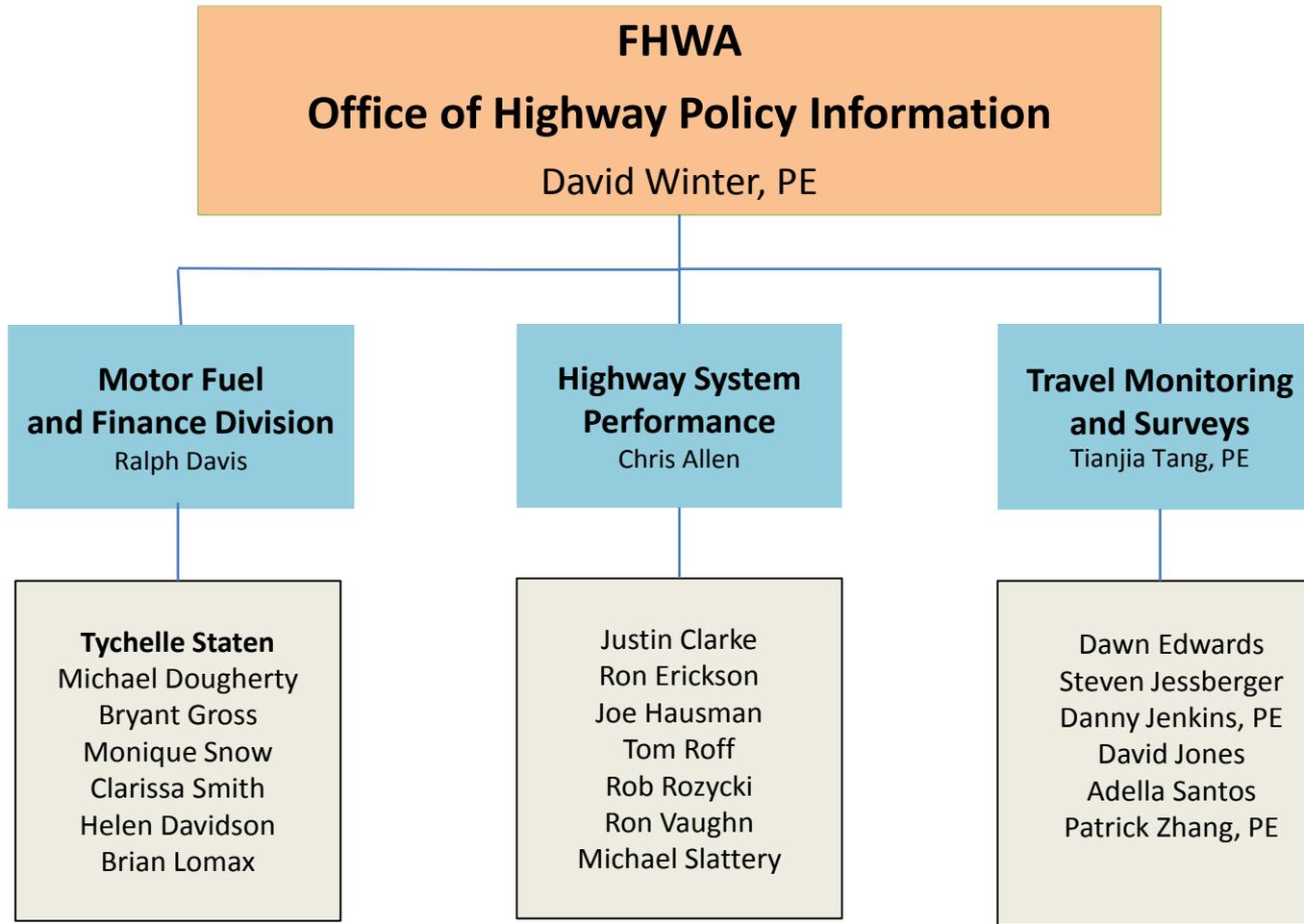


# Local Finance

A Guide to Reporting Local Finance  
Data FHWA Form 536

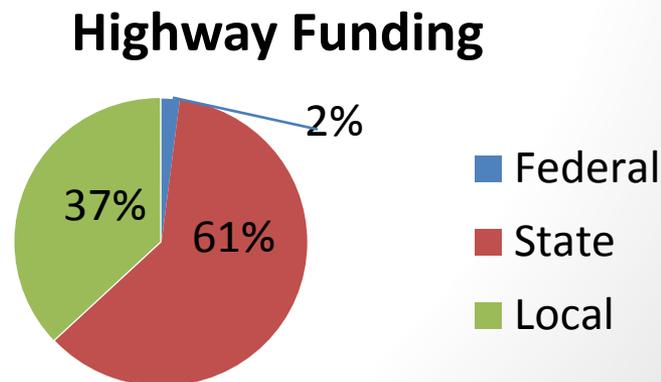
By: Tychelle Staten

# Office Organization Chart



# Purpose of FHWA-Form 536

- Your data permits FHWA to develop a series of national tables illustrating the financing of highway activities at the local level
  - LGF Series
  - LGB Series
- Ultimately, FHWA summarizes highway funding by all levels of government
- Local funding is a major portion of the total
  - Roughly 37% (Source HF-10)



# Reporting / Deadlines

- The Guide - Chapter 1
  - (Required biennially for odd-numbered data years, and due on October 1 of the following even-numbered year. (For example, data for calendar or fiscal years ending in 2013 would be due October 1, 2014.) Reporting for even-numbered data years is optional.)
- Due Date

<b>Due Date</b>	<b>Contains Data for Year</b>
<b>10/1/2014</b>	<b>2013</b>
<b>10/1/2016</b>	<b>2015</b>
<b>10/1/2018</b>	<b>2017</b>



# Important Considerations

- Fiscal year versus calendar year
  - Your choice, consider:
    - Coordination with other reporting requirements
    - Best data
    - Most timely
- Sampling and estimation
  - FHWA recommends that States use sampling and estimation to prepare this form.

# FHWA- Form 536

536 - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View Acrobat SecureZIP

Arial 8

Wrap Text

Clipboard Font Alignment Number Styles Cells Editing

M14

Form Approved OMB No. 2125-9032

The public report burden for this information collection is estimated to average 380 hours annually.

STATE

YEAR ENDING (mm/yy):

0

## LOCAL HIGHWAY FINANCE REPORT

This Information From The Records Of: Prepared By:

### I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

### II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>		
a. Property Taxes and Assessments		a. Interest on investments		
b. Other local imposts:		b. (Specify)		
1. Sales Taxes		c. (Specify)		
2. (Specify)		d. (Specify)		
3. (Specify)		e. (Specify)		
4. (Specify)		f. (Specify)		
5. (Specify)		g. (Specify)		
6. Total (1 through 5)		h. (Specify)		
c. Total (a + b)		i. Total (a through h)		
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>		
ITEM	AMOUNT	ITEM	AMOUNT	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>		
1. Highway-user taxes (from item C.5)		1. FHWA (from item		
2. State general funds		2. Other Federal agencies:		
3. Other State funds:		a. Forest Service		
a. State bond proceeds:		b. FEMA		
b. (Specify)		c. HUD		
c. (Specify)		d. (Specify)		
d. (Specify)		e. (Specify)		
e. (Specify)		f. (Specify)		
f. Total (a through e)		g. Total (a through		
4. Total (1 + 2 + 3)		3. Total (1 + 2)		
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>		

### III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT	AMOUNT
<b>A. Local highway expenditures:</b>		<b>B. Debt service on local obligations:</b>		
1. Capital outlay (from page 2)		1. Bonds:		
2. Maintenance:		a. Interest		
3. Road and street services:		b. Redemption		
a. Traffic control operations		c. Total (a + b)		
b. Snow and ice removal		2. Notes:		
c. Other		a. Interest		
d. Total (a through c)		b. Redemption		
4. General administration & miscellaneous		c. Total (a + b)		
5. Highway law enforcement and safety		3. Total (1 + 2 + c)		
6. Total (1 through 5)		<b>C. Payments to State for highways</b>		
<i>(Carry forward to page 1)</i>		<b>D. Payments to toll facilities</b>		
		<b>E. Total expenditures (A.6 + B.3 + C + D)</b>		

### IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>				
1. Bonds (Refunding Portion)				
<b>B. Notes (Total)</b>				

Notes and Comments:

ON NAT HIGHW SYST (a) OFF NATIONAL HIGHWAY SYSTEM (b) TOTAL (c) TOTAL (c)

**A.1. Capital outlay:**

- a. Right-Of-Way Costs
- b. Engineering Costs
- c. Construction:
  - (1) New Facilities
  - (2) Capacity Improvements
  - (3) System Preservation
  - (4) System Enhancement And Operation
- d. Total Capital Outlay (Lines 1a + 1b + 1c.4)

*(Carry forward to page 1)*

Notes and Comments:

# FHWA-Form 536

- Reporting four basic areas of local highway finance:
  - **Section 1: Disposition of highway-user revenues**
  - Section 2: Revenue identified by source and type of funds
  - Section 3: Expenditures identified by purpose or activity
  - Section 4: Local highway debt status

# Section 1:Disposition of Revenues

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE						
ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration		
1. Total receipts available						
2. Minus amount used for collection expenses						
3. Minus amount used for nonhighway purposes						
4. Minus amount used for mass transit						
5. Remainder used for highway purposes						

- Item 1A – Local Motor Fuel Taxes
- Item 1B – Local Motor Vehicle Taxes
- Item 1C – Receipts from State Highway User Taxes
- Item 1D – Receipts from Federal Highway Administration

# Section 1:Disposition of Revenues...cont.

- Tracks spending of all local, state, and federal highway-user revenues that are available to local government.

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE					
ITEM	A. Local	B. Local	C. Receipts from	D. Receipts from	
	Motor-Fuel	Motor-Vehicle	State Highway-	Federal Highway	
	Taxes	Taxes	User Taxes	Administration	
1. Total receipts available					
2. Minus amount used for collection expenses					
3. Minus amount used for nonhighway purposes					
4. Minus amount used for mass transit					
5. Remainder used for highway purposes					

- Adjustments
  - Collection expenses
  - Non-highway purposes
  - Mass transit

# Section II. Receipts for Road Purposes

- Funds from all sources applied to local highway purposes
- Consistent revenue classification with Chapter 8 of the Guide
- Four Funding Sources

# Section II. Receipts for Road Purposes....cont.

- Fund sources include:
  - Local Sources
  - Private contributions
  - State government
  - Federal government

II. RECEIPTS FOR ROAD AND STREET PURPOSES		
ITEM		AMOUNT
A. Receipts from local sources:		
1. Local highway-user taxes		
a. Motor Fuel (from Item I.A.5.)		
b. Motor Vehicle (from Item I.B.5.)		
c. Total (a.+b.)		
2. General fund appropriations		
3. Other local imposts (from page 2)		
4. Miscellaneous local receipts (from page 2)		
5. Transfers from toll facilities		
6. Proceeds of sale of bonds and notes:		
a. Bonds - Original Issues		
b. Bonds - Refunding Issues		
c. Notes		
d. Total (a. + b. + c.)		
7. Total (1 through 6)		
B. Private Contributions		
C. Receipts from State government (from page 2)		
D. Receipts from Federal Government (from page 2)		
E. Total receipts (A.7 + B + C + D)		

# Section III. Expenditures for Road Purposes

- Expenditures of funds for local highway purposes
- Local highway expenditures include:
  - Local highway expenditures
  - Debt service on local obligations
  - Payments to State governments
  - Payments to toll facilities
- Details on page 2 of Form

# Section III. Expenditures for Road Purposes....cont.

- Local highway expenditures include:
  - Local highway expenditures
  - Debt service on local obligations
  - Payments to State governments
  - Payments to toll facilities

III. EXPENDITURES FOR ROAD AND STREET PURPOSES		
ITEM		AMOUNT
A. Local highway expenditures:		
1. Capital outlay (from page 2)		
2. Maintenance:		
3. Road and street services:		
a. Traffic control operations		
b. Snow and ice removal		
c. Other		
d. Total (a. through c.)		
4. General administration & miscellaneous		
5. Highway law enforcement and safety		
6. Total (1 through 5)		
B. Debt service on local obligations:		
1. Bonds:		
a. Interest		
b. Redemption		
c. Total (a. + b.)		
2. Notes:		
a. Interest		
b. Redemption		
c. Total (a. + b.)		
3. Total (1.c + 2.c)		
C. Payments to State for highways		
D. Payments to toll facilities		
E. Total expenditures (A.6 + B.3 + C + D)		

# Section IV. Local Highway Debt Status

- Records local government highway debt:
  - Debt status
  - Change in status
  - Amounts are recorded at par value - the face value
- See Chapter 9 for general description and instructions reporting highway debt information

IV. LOCAL HIGHWAY DEBT STATUS					
(Show all entries at par)					
		Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)					
1. Bonds (Refunding Portion)					
B. Notes (Total)					

# Local Data Users

- Financial Institutions
  - Private and Public
- Universities
- Business Firms
- Research Groups
- Trade Associations
- State DOTs
- Federal Agencies
- Congress
- Citizens
- Internal FHWA Offices
- General Mass and Media
- Secretary of DOT



# QUALITY DATA



# Common Issues

- Bonds
  - Opening Debt should equal closing Debt from Prior Year
- Submission of Data
  - Late Reporting
  - Incomplete Form
- Incorrect Form
- Wrong Submittal Year

# Estimating

- FHWA recommends estimating data if financials are not received by all local governments by the deadline
- Estimations involve trends, projections, knowledge of local priorities, and personal judgment of the data
- Refer to Appendix D of the Guide
  - Simplified methodology for estimating data
  - New Mexico Case Study

# Form 539 – Toll Facility Expenditures Local

- Optional Form, but may be easier to fill out than providing data on a separate FHWA-536 form
- One report per toll facility
- Include toll roads, bridges, and ferries

# Useful Resources

- *Guide to Reporting Highway Statistics*

<http://www.fhwa.dot.gov/policyinformation/hss/guide/>

The FHWA-536 is in Chapter 11 of the Guide

- Electronic Version of forms:

<http://www.fhwa.dot.gov/policyinformation/hss/guide/formlist.cfm>

- Appendix D in the Guide
  - Local finance simplified methodology

# Questions and Comments

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THANK YOU!