



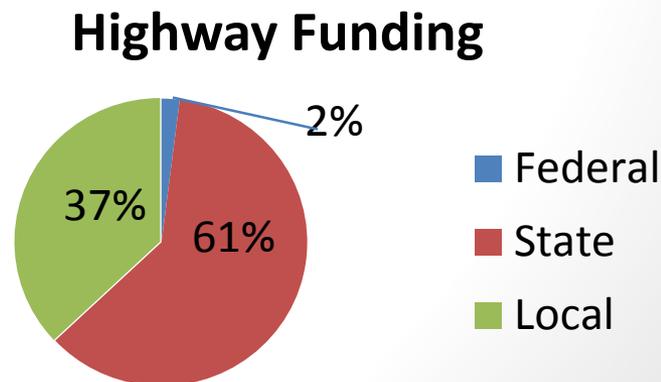
Local Finance

FHWA Form 536 - Guide to
Reporting Local Finance Data

By: Clarissa Smith

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)



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

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

Due Date	Contains Data for Year
10/1/2016	2015
10/1/2018	2017
10/1/2020	2019

- Coverage and Content of the Local Finance Report



Important Considerations

- Fiscal year versus calendar year
 - Your choice, consider:
 - Coordination with other reporting requirements
 - Best data
 - Most timely
- General Fund funding versus dedicated funding
 - Different ways to develop and report
- Cash versus accrual accounting
 - FHWA requests all reports on a cash basis
- Sampling and estimation
 - FHWA recommends that States use sampling and estimation to prepare this form.

FHWA- Form 536

336 - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View Acrobat SecureZIP

Clipboard Font Alignment Number Styles Cells Editing

M14

Form Approved OMB No. 2025-0032

STATE: _____
YEAR ENDING (mm/yy): _____

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
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
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
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes (from item I.C.5.)		1. FHVA (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 f)	
4. Total (1 - 2 - 3)		3. Total (1 - 2 - g)	
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

	ON NAT HIGHWAY 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				
(5) Total Construction (1+2+3+4)				
d. Total Capital Outlay (Lines 1a + 1b + 1c + 4)				
<i>(Carry forward to page 1)</i>				

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)				

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

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 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)		

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 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)	

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- 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 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)					

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

Relationship to FHWA Form 531/532

- *Items II.C.4. Total receipts from State government, and II.D.3. Total receipts from Federal Government.*
- *Items II.C.4. and II.D.3. may exceed form FHWA-532, item A.10.*
- *Item II.A.6. Proceeds of sale of bonds and notes.*
- *Item III.B. Debt service on local obligations*
- *Item III.C. Payments to State for highways*
- *Item IV. Local highway debt status, opening debt column*

QUALITY DATA



Once the Local Data is submitted to FHWA from the Division Offices, the data is analyzed for completeness, consistency, and compliance with data reporting instructions contained in *Guide to Reporting Highway Statistics*.

While we all come to the table with different needs, we can all agree on one thing- We need quality data.

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



Lessons Learned

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

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

Questions???



Clarissa Smith

202-366-5045

Clarissa.Smith@dot.gov

THANK YOU!