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)

Highway Funding

- Federal: 2%
- State: 61%
- Local: 37%
Useful Resources

• *Guide to Reporting Highway Statistics*
  The FHWA-536 is in Chapter 11 of the Guide

• Electronic Version of forms:

• 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**

<table>
<thead>
<tr>
<th>Due Date</th>
<th>Contains Data for Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/1/2016</td>
<td>2015</td>
</tr>
<tr>
<td>10/1/2018</td>
<td>2017</td>
</tr>
<tr>
<td>10/1/2020</td>
<td>2019</td>
</tr>
</tbody>
</table>

- **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**

The form is used to report local highway finance information. It has sections for:

1. **LOCAL HIGHWAY FINANCE REPORT**
   - **I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE**
   - **II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL**
   - **III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL**
   - **IV. LOCAL HIGHWAY DEBT STATUS**

### Form Components

- **州市** (State): Information is provided for specific states.
- **报纸** (Year Ending): Notes or comments regarding the financial year are included.
- **学费** (Local Highway Finance Report): Details of how revenues are allocated and spent are documented.

The form includes detailed tables and figures for each section, allowing for a comprehensive overview of local highway finance.
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

<table>
<thead>
<tr>
<th>ITEM</th>
<th>A. Local</th>
<th>B. Local</th>
<th>C. Receipts from</th>
<th>D. Receipts from</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITEM</td>
<td>Motor-Fuel Taxes</td>
<td>Motor-Vehicle Taxes</td>
<td>State Highway-User Taxes</td>
<td>Federal Highway Administration</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>ITEM</th>
<th>A. Local</th>
<th>B. Local</th>
<th>C. Receipts from</th>
<th>D. Receipts from</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Motor-Fuel</td>
<td>Motor-Vehicle</td>
<td>State Highway-</td>
<td>Federal Highway</td>
</tr>
<tr>
<td></td>
<td>Taxes</td>
<td>Taxes</td>
<td>User Taxes</td>
<td>Administration</td>
</tr>
</tbody>
</table>

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

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

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

<table>
<thead>
<tr>
<th>IV. LOCAL HIGHWAY DEBT STATUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Show all entries at par)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Opening Debt</td>
</tr>
<tr>
<td>A. Bonds (Total)</td>
</tr>
<tr>
<td>1. Bonds (Refunding Portion)</td>
</tr>
<tr>
<td>B. Notes (Total)</td>
</tr>
</tbody>
</table>
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???

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202-366-5045
Clarissa.Smith@dot.gov

THANK YOU!