

Highway Finance

November 1, 2018



Federal Highway Administration – 500 Series Forms for
The Highway Statistics
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 users have to be registered in the FHWA User Profile and Control System (UPACS).

The 531 & 532 forms must balance with each other.

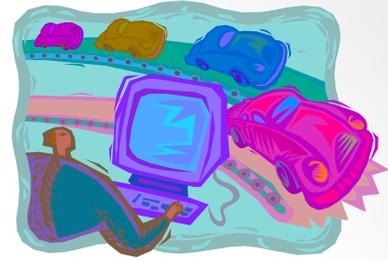
531 FASH



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. If your state adds or removes any tolls you must notify our office.
- The FHWA 539 form is optional for the states to complete. But if it is a State DOT owned facility you must submit either the FHWA 539 or the state financial statements.

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:

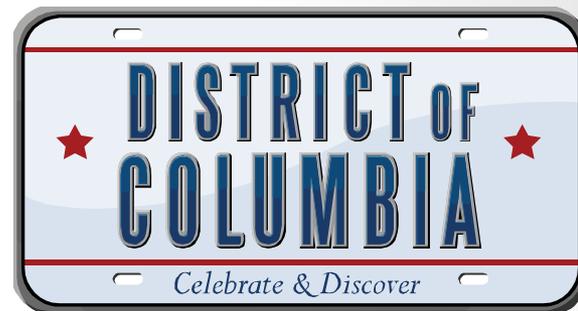
- Amount Issued During Year
- Redemption During Year
- Amount Outstanding at Year End
- Sinking Fund at Year End

556 Motor Fuel Receipts & Distribution



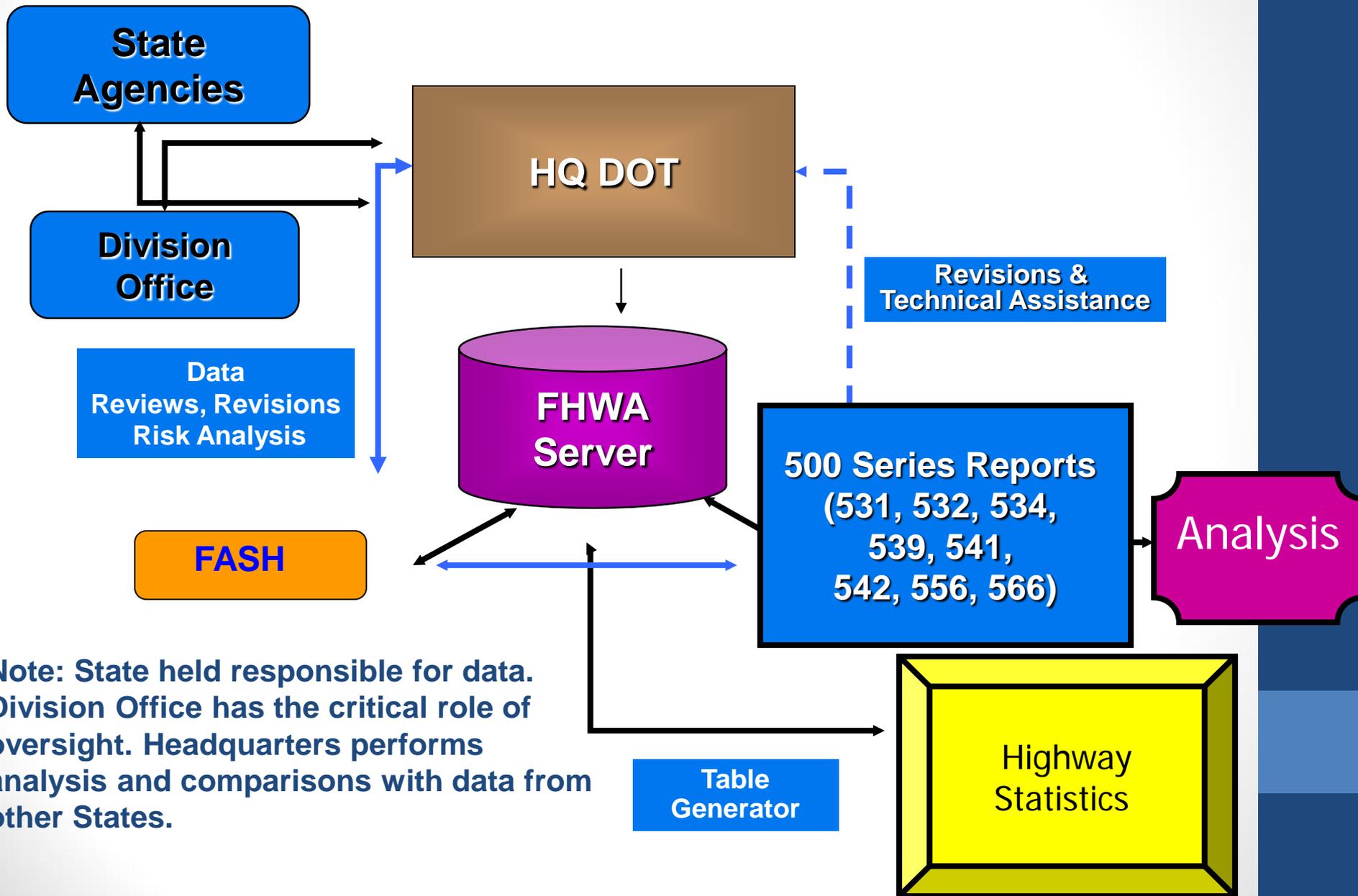
- The data that is used by Highway Finance are the Total Receipts and the Amounts Distributed.
- On this form the Adjusted Total Receipts should equal or be more than the Amounts Distributed.
- The amounts reported on this form should also match the amounts on the 531 Form (State Income).

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



Note: State held responsible for data. Division Office has the critical role of oversight. Headquarters performs analysis and comparisons with data from other States.

Due Dates



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

States reporting on a Calendar Year should submit their data to Headquarters by April 1st 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>



Lessons Learned (cont.)

- When entering the data into FASH make sure the numbers match up with the other 500 series forms. If there are changes or adjustments made make sure they are made in FASH also.
- If there are variances in the data over 5% from the current year to the previous year make sure you enter a comment stating why.
- Make sure your prior year ending balances match your current year beginning balances.

Point of Contact



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