Local Finance Reporting

Forms FHWA-536 and FHWA-539L
2017
Office Organizational Chart

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1 – Indicates contractor
Purpose of Local Forms

• FHWA’s summary tables are a measure of total highway activities within a State, including: federal, State and local levels of government

• Forms FHWA-536 and FHWA-539L provide the needed local data series

• Local funding is a major portion of the total highway funding, comprising $90.9 billion (39%) of $235 billion total (2015)
Background Information

• Details on the purpose and instructions for filling out Form FHWA-536 and be found in Chapter 11 of *A Guide to Reporting Highway Statistics*; Form FHWA - 536 can be found at:
  • [https://www.fhwa.dot.gov/policyinformation/hss/guide/536.cfm](https://www.fhwa.dot.gov/policyinformation/hss/guide/536.cfm)

• Details on the optional FHWA - 539L can be found in Chapter 10 of *A Guide to Reporting Highway Statistics*; FORM FHWA-539L at:
• Local governments include: counties, townships, municipalities, special districts and other general purpose authorities under jurisdiction of local governments

• FHWA-536 provides local finance information on:
  • The disposition of highway-user revenues,
  • Revenues used for highways by type of fund,
  • Highway expenditures by purpose and activity, and
  • Local highway debt status.

• FHWA-539L provides receipts, disbursement and debt status of locally-owned toll facilities.
Local Data Users

- Congress
- Congressional staffers
- U.S. DOT
- State DOTs
- Other Federal Agencies
- Trade Associations
- Internal FHWA Offices
- General and Mass Media
- Citizens
Reporting and Due Dates

• FHWA-536 (Local Highway Finance)
  • Due biennially by October 1 of even-numbered years for odd-numbered data years
  • Reporting in odd-numbered years is optional (e.g. reporting of 2016 data by October 1, 2017 was optional)
  • FHWA estimates the data for the even-numbered data years

• FHWA-539L (Local Tolls) is optional
  • If filed, due by January 1 or April 1 depending on the State’s reporting cycle.
Important Considerations

• Fiscal year versus calendar year
  • Up to data provider
  • Should be consistent with State FHWA-531 and FHWA-532
  • Best data
  • Most timely

• Sampling and estimation
  • FHWA recommends that States use sampling and estimation to prepare this form

• Consider outsourcing activity to a college or university
Important Considerations Cont’d

• Use of FHWA provided forms is required! Do not change or use your own form

• Provide a composite form that includes all localities

• In the information section or top of Form FHWA-536:
  • Cell E4 - spell out or abbreviate the name of your state
  • Cell E6 - use the format indicated (mm/yy)
  • Cell A8 - provide name or the organization that owns records
  • Cell D8 – provide name and telephone number of person who prepared the form
Form FHWA-536

- Consists of 2 pages, page 1 has four basic sections
  - Section I: Disposition of Highway-User Revenues Available for Local Government Expenditure
  - Section II: Receipts for Road and Street Purposes
  - Section III: Disbursements for Road and Street Purposes
  - Section IV. Local Highway Debt Status

- Page 2 of FHWA-536 contains detail that feeds page 1
Section I: Disposition of Highway–User Revenues

- Sources of Highway-User Revenues
  - Item I.A. – Local Motor Fuel Taxes
  - Item I.B. – Local Motor Vehicle Taxes
  - Item I.C. – Receipts from State Highway-User Taxes
  - Item I.D. – Receipts from FHWA

- Disposition of each of the above Highway-User Revenues
  - Total Receipts
  - Minus receipts used for: collection purposes, non-highway purposes and mass transit
  - Remainder used for highway purposes
Section II: Total Receipts for Road and Street Purposes

- Receipts from Local Sources
  - Local highway-user fees
  - General Fund Appropriations
  - Transfers from toll facilities
  - Proceeds from sales of bonds and notes
  - Miscellaneous (from page 2)
- Private contributions
- Receipts from State Governments
- Receipts from Federal Agencies
- Total Receipts
Section III: Distributions for Road and Street Purposes

- Local highway disbursements
  - Capital outlay (details provided on page 2)
  - Maintenance
  - Road and street services
  - General administration
  - Highway law enforcement and safety
  - Total
- Debt services and local obligations
- Payments to State for highways
- Payments to toll facilities
- Total disbursements
Section IV: Local Highway Debt Status

• Bonds and Notes (reported separately)
  • Opening debt
  • Amount issued
  • Redemptions
  • Closing debt

• See Chapter 9 of *A Guide to Reporting Highway Statistics* for instructions for reporting highway debt information
Form FHWA-539L

- FHWA-539L: Local Toll Facility Receipts and Disbursements
- Optional form, local version of FHWA-539S
- For 2014 (last year available), 52 locally administered toll facilities existed in 16 States
Form FHWA-539L Continued

- Captures and computes a total for all locally-administered toll facilities in State

- Consists of 2 pages, page 1 consists of:
  - Opening balance
  - Receipts (see form for details)
  - Disbursements (see form for details) has four basic sections
  - Closing balance
  - Debt status

- Page 2 contains details on disbursements (see form)
Questions and Comments

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