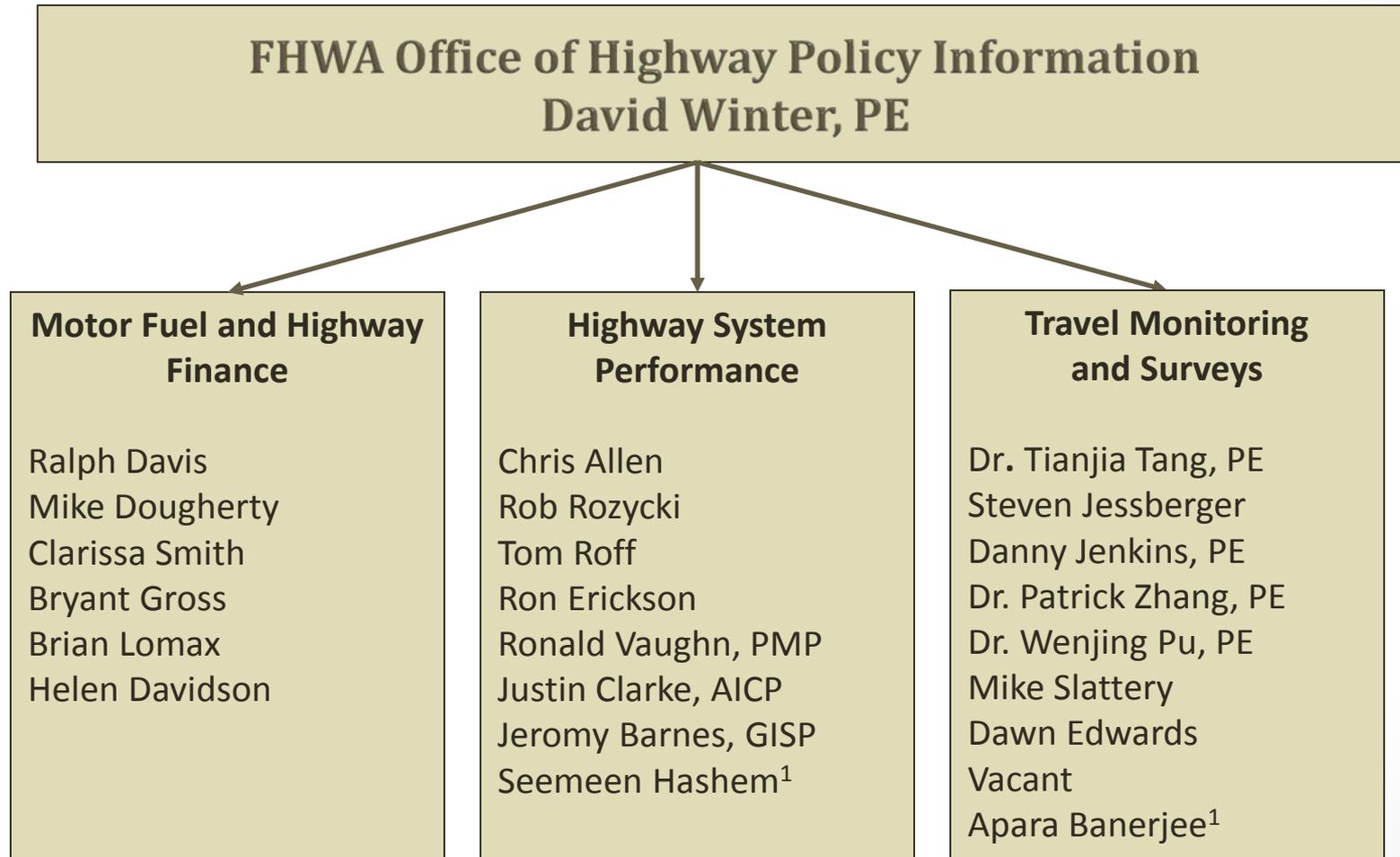


Local Finance Reporting

Forms FHWA-536 and FHWA-539L
2017



Office Organizational Chart



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>
- Details on the optional FHWA - 539L can be found in Chapter 10 of *A Guide to Reporting Highway Statistics*; FORM FHWA-539L at:
 - <https://www.fhwa.dot.gov/policyinformation/hss/guide/ch10.cfm>



Background Information Cont'd

- 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. of



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

Ralph M. Davis
1200 New Jersey Ave. SE
Washington DC 20590
202-366-9235
Ralph.Davis@dot.gov

