

Instructions for Completing the Annual Road and Street Finance Report

- ✓ Additional information you wish to submit may be attached to the report on 8.5" by 11" paper.
- ✓ Please round all amounts up or down to the nearest dollar (\$543.76 should be shown as \$544).
- ✓ Reporting year is the Fiscal Year for which the report is being prepared.
- ✓ **This report must be signed by the Mayor/Commissioners and Clerk/Secretary on page 1.**

Line 1. BEGINNING BALANCE AS OF OCTOBER 1 PREVIOUS YEAR. This amount should be the same as the closing balance shown on line 64 of your jurisdiction's report for the previous year. If the amount is different, please attach a brief explanation.

Receipts

LOCAL FUNDING SOURCES

Line 2. Property tax levy (for roads, streets and bridges). This amount includes permanent or temporary property tax revenues (including penalties and interest) *levied specifically for streets and bridges*. This should include normal and special property tax levies. *Any general fund property tax revenues used to support streets and bridges should be listed on line 5 as a fund transfer from non-highway accounts.*

Example of funds: *Permanent or temporary levies. Override levy, operating levy for streets etc.*

Line 3. Sale of assets. Any income received in the reporting year from the sale of land or equipment purchased with dedicated highway user revenues or revenue that is to be used for street and bridge purposes. If the asset was not purchased with Road & Street funds **do not** include in this report.

Example of funds: *Sold street sweeper.*

Line 4. Interest income. Interest income received in the reporting year from investment of revenues (including the Local Government Investment Pool). Provide amount earned on road and bridge funding only.

Example of funds: *The amount of interest income used for street and bridge funding.*

Line 5. Fund transfers from non-highway accounts. This amount includes any transfers of revenue in the reporting year from funds other than dedicated street and bridge funds. This is the appropriate place to report revenue transfers from a jurisdiction's general fund for street and bridge activities. Typically Highway Districts will not use this line.

Example of funds: *Money transferred from the general fund to pay for extra snow removal.*

Line 6. Proceeds from sale of bonds (include LIDs). This amount includes any proceeds from sale of bonds received in the reporting year, including local improvement district bonds, for street and bridge improvements.

Example of funds: *General obligation bonds for street and bridge.*

Line 7. Proceeds from issue of notes (include loans). This amount includes any proceeds from the issuance of notes received in the reporting year, such as short-term loans from local banks.

Example of funds: *The money received from the loan to your agency.*

Line 8. Local impact fees. This amount includes all revenue received in the reporting year from development impact fees dedicated for street and bridge improvements. Highway Districts will typically not use this, except for ACHD.

Line 9. Local option registration fee. Since authority to collect local option vehicle registration fees is only granted to counties (Ada County is currently the only county that has implemented it), no one else should use this line.

Example of funds: *Currently ACHD only.*

Line 10. All other LOCAL receipts or transfers in. This line is a catch-all for any other *local* revenues or transfers in.

Example of funds: *Funds from payment on an MOU with another local agency, reimbursement of expenditures from a prior year, any other funds that my come in.*

Line 11. Total Local Funding. The sum of lines 2 through 10.

STATE FUNDING SOURCES

Line 12. Highway user revenue. This line is for ALL state highway user revenues received by your jurisdiction in the reporting year.

Example of funds: *The funds you receive quarterly from the highway user revenues, including all new revenue.*

Line 13. Sales tax/Inventory replacement tax. This line is for inventory replacement revenues received by your agency *from the county* in the reporting year dedicated for streets and bridges.

Example of funds: *The County will pay you these funds.*

Line 14. Sales tax/Revenue sharing. This line is for revenue sharing dollars received by your agency *from the state* in the reporting year dedicated for streets and bridges.

Example of funds: *The State will pay you these funds.*

Line 15. State Exchanged funds. Specify Funds.

Example of funds: LRHIP funds from LHTAC go into this category.

Line 16. All other STATE receipts or transfers. List any other *state* receipts or transfers dedicated to streets and bridges. This line should include any dollars that the state pays to your agency that is not from one of the above categories.

Example of funds: *Department of Homeland Security funds.*

Line 17. Total State Funding. The sum of lines 12 through 16.

FEDERAL FUNDING SOURCES

Line 18. Secure Rural Schools.

Example of funds: *The portion of Secure Rural Schools (SRS) that is allocated to roadways (formerly known as National Forest Revenue Apportionment).*

Line 19. Federal-aid Bridge. The federal program provides funds for replacement and rehabilitation of bridges.

Example of funds: *Federal-aid Bridge funds. This is only the amount you have been reimbursed from ITD. This amount is the 92.66% of the total amount your agency paid to a design engineer. (The whole expenditure for this will be reported on line 52).*

Line 20. Federal-aid Rural. STP Rural funds are allocated to cities under 5,000 population and may be used for new construction, reconstruction or rehabilitation of rural major collectors (and rarely minor collectors); planning; corridor studies; and purchase of minimally corrosive anti-icing material.

Example of funds: *Federal-aid Rural funds. This is only the amount you have been reimbursed from ITD. This amount is the 92.66% of the total amount your agency paid to a design engineer. (The whole expenditure for this will be reported on line 52).*

Line 21. Federal-aid Urban. STP Urban funds are allocated to cities over 5,000 population and may be used for new construction, reconstruction, or rehabilitation of urban collectors and arterials as well as purchase of minimally corrosive anti-icing material. Typically Highway Districts will not use this line.

Example of funds: *Federal-aid Urban funds. This is only the amount you have been reimbursed from ITD. This amount is the 92.66% of the total amount your agency paid to a design engineer. (The whole expenditure for this will be reported on line 52).*

Line 22. Federal Lands Access Funds and all other FEDERAL receipts or transfers. List all other *federal* receipts or transfers dedicated for streets and bridges.

Example of funds: *PILT, Federal ER Funds (the portion you are reimbursed for), FEMA funds, LHTAC Local Highway Safety Improvement Program (LHSIP) funds, Public Lands Discretionary funds, Transit, Federal Lands Access Program (FLAP), Community Self-Determination Funds, and Western Federal Lands funds.*

Line 23. Total Federal Funding. The sum of lines 18 through 22.

Line 24. TOTAL RECEIPTS. The sum of specific lines 11, 17, 23. This represents the total revenue received during the reporting year for street and bridge purposes.

Disbursements

NEW CONSTRUCTION (include salary and benefits on each line). This category includes all roadway and bridge work that is new alignment, additional lanes or new bridges where there wasn't one before.

Line 25. Roads. Total street construction costs, including equipment, materials, labor and benefits, but excluding costs of engineering (reported on line 52).

Line 26. Bridges, culverts and storm drainage. Total bridge, culvert and storm drainage construction costs, including equipment, materials, labor and benefits, but excluding costs of engineering (reported on line 52).

Line 27. RR Crossing. Total railroad crossing construction costs, including equipment, materials, labor and benefits, but excluding costs of engineering (reported on line 52). Railroad crossing construction costs may include newly installed signals or other traffic control devices for safety improvements.

Line 28. Other Costs of any other New Construction project, including equipment, materials, new signs, signals or traffic control.

Line 29. Total New Construction. The sum of lines 25 through 28.

RECONSTRUCTION / REPLACEMENT / REHABILITATION (include salary and benefits on each line) This category includes major reconstruction including repair or replacement of the pavement system.

Line 30. Roads (rebuilt, realign, or overlay upgrade). Expenditures for rebuilding, relocating or pavement upgrades. Excludes costs for chip sealing (reported on line 35). Excludes costs of engineering (reported on line 52).

Line 31. Bridges, culverts and storm drainage. Expenditures made for the reconstruction, replacement, or rehabilitation of bridges, culverts and storm drains, excluding costs of engineering (reported on line 52). If the bridge, culvert or drain is made longer or wider, the amount should be included under New Construction (line 26).

Line 32. RR Crossing. Rehabilitation of railroad crossing facilities, excluding costs of engineering (reported on line 52).

Line 33. Other. Any other costs associated with reconstruction, replacement and rehabilitation, including equipment, materials, signs, signals or traffic control.

Line 34. Total Reconstruction/Replacement. The sum of lines 30 through 33.

ROUTINE MAINTENANCE (include salary and benefits on each line) This category includes work necessary to maintain a roadway as originally constructed.

Line 35. Chip sealing or seal coating. Cost for chip sealing or seal coating of any type, including slurry or sand seals, including equipment, materials, labor and benefits.

Line 36. Patching. Cost of patching asphalt, gravel or concrete roadways, and bridge surfaces, including equipment, materials, labor and benefits.

Line 37. Winter Maintenance. Includes costs for snow removal (also sanding) including equipment, materials, labor and benefits.

Line 38. Grading/blading. Grading and blading of gravel or unpaved roadway surfaces, including equipment, materials, labor and benefits.

Line 39. Bridge. Costs for maintaining bridges including equipment, materials, labor and benefits. Does not include snow removal, which should be included on line 37.

Line 40. Other. Any other specific maintenance type items such as news signs, signals or traffic items for existing roadways.

Line 41. Total Routine Maintenance. The sum of lines 35 through 40.

EQUIPMENT (include salary and benefits on each line)

Line 42. Equipment purchase - automotive, heavy, other. Costs of purchasing graders, trucks, pickups, and other vehicles and equipment.

Line 43. Equipment lease/purchase. Costs of lease/purchasing graders, trucks, pickups, and other vehicles and equipment.

Line 44. Equipment maintenance. Costs of maintaining vehicles and equipment, including fuel, oil, tires, batteries, mechanics, parts, labor and benefits.

Line 45. Other (specify). Any other expenditures for equipment.

Line 46. Total Equipment. The sum of lines 42 through 45.

ADMINISTRATION (include salary and benefits on each line)

Line 47. Administrative salaries and expenses. This amount includes: office costs, insurance, federal and state withholding, building maintenance, telephone, power, lights, salaries and benefits of office staff, etc. Salaries and benefits of non-office personnel should be allocated to the appropriate category above (e.g. “Snow Removal” or “Patching”).

OTHER EXPENDITURES

Line 48. Right-of-way and property purchases. Costs of acquiring right-of-way and property purchases, including appraisals and negotiations.

Line 49. Property leases. Costs of leasing land and buildings, including gravel storage.

Line 50. Street lighting. Costs of street lighting facilities.

Line 51. Professional services - audit, clerical, and legal.

Line 52. Professional services – engineering. Costs of engineering services, including design, inspection and surveying.

Line 53. Interest - bond (include LIDs). Interest payments on bonds, including local improvement district bonds.

Line 54. Interest - notes (include loans). Interest payments on short term notes or loans.

Line 55. Redemption - bond (include LIDs). Principal payments for redemption of bonds, including local improvement district bonds.

Line 56. Redemption - notes (include loans). Principal payments for redemption of short term notes or loans.

Line 57. Payments to other local government. Include all payments from the reporting jurisdiction to other local governments. Do not including routine maintenance or construction work that should be reported in the appropriate line above.

Line 58. Fund transfers to non-highway accounts. Any transfer from a jurisdiction’s dedicated highway fund to a non-highway account.

Line 59. All other local expenditures. All other local expenditures for streets and bridges.

Line 60. Total Other Expenditures The sum of lines 48 through 59.

Line 61. TOTAL DISBURSEMENTS (sum lines 29, 34, 41, 46, 47, 60).

Line 62. RECEIPTS OVER DISBURSEMENTS (line 24 minus line 61).

Line 63. OTHER ADJUSTMENTS (Audit adjustment and etc.). This line is used for audit adjustments or other corrections (please attach explanation).

Line 64. CLOSING BALANCE (sum lines 1, 62, 63). *This can be zero, but cannot be a negative number!*

Line 65. Funds on Line 64 obligated for specific future projects & reserves. Funds being carried over for future street and bridge projects.

Line 66. Funds on Line 64 retained for general funds and operations. Funds being carried over for future street department operations and maintenance costs. This is often the amount your auditor requires you to keep in reserves.

Line 67. ENDING BALANCE (line 64 minus the sum of lines 65, 66). _____

Reporting Measures

NEW CONSTRUCTION

Line 68. Total lane miles constructed. Total lane miles of street constructed in the last year with funds from line 25. One mile of a four-lane road equals four lane miles.

Line 69. Total square feet of bridge deck constructed. Total square feet of bridge deck constructed in the last year with funds from line 26.

RECONSTRUCTION / REPLACEMENT / REHABILITATION

Line 70. Total lane miles rebuilt, realigned, or overlay. Total lane miles reconstructed, realigned or overlaid in the last year with funds from line 30. One mile of a four- lane road equals four lane miles.

Line 71. Total square feet of bridge deck reconstructed or rehabilitated. Total square feet of bridge deck reconstructed or rehabilitated in the last year with funds from line 31.

ROUTINE MAINTENANCE

Line 72. Total lane miles with surface treatments, chip sealed , seal coated etc. on line 35. Total lane miles chip sealed or seal coated in the last year with funds from line 35. One mile of a four-lane road equals four lane miles.

Line 73. Total lane miles graded or bladed on line 38. Total lane miles graded or bladed in the last year with funds from line 38. One mile of a four-lane road equals four lane miles.

Projects

FUTURE PROJECTS & RESERVE DESCRIPTIONS. This category is used to capture detailed information on proposed projects.

Line 74. Available Funds. This is a restatement of the amount in line 65.
The lines in this section are used to list individual projects, the expected start year of each project, and the anticipated cost. Please list construction projects as well as assets or equipment you may be saving funds for.

Line 75. Estimated Cost of future projects. Total estimated cost of future projects listed.

Line 76. Available for Other Projects. This amount is line 74 minus line 75.

Reporting Requirements Section for HB312 Revenue -- This section is used to capture detailed information on the additional revenue that HB312 provides.

Revenue

Line 77. Total Amount of Highway User Revenue from HB312. This is the total amount of additional revenue that you received from the implementation of HB312. You can verify this information on ITD's website; they have the disbursements listed by jurisdiction by quarter.

Disbursements

Line 78. Rehabilitation of road. Expenditures from the revenue on the rehabilitation; rebuilding, relocation or pavement upgrades of a roadway. Include equipment, materials, labor, salary & benefits and other required items to perform the work.

Line 79. Rehabilitation and maintenance of bridge. Expenditures from the revenue on the rehabilitation and maintenance of bridge/s; reconstruction, replacement, culverts and storm drains repairs. Include equipment, materials, labor, salary & benefits and other required items to perform the work.

Line 80. Chip Sealing/Seal Coating. Expenditures to chip seal or seal coat any type, including slurry or sand seals, including equipment, materials, labor and benefits.

Line 81. Grading/Blading. Expenditures to grade and blade gravel or unpaved roadway surfaces, including equipment, materials, labor and benefits.

Line 82. Striping. Expenditures to stripe roadway surfaces, including equipment, materials, labor and benefits.

Line 83. Traffic Control. Expenditures for signals, signing and traffic control structures including equipment, materials, labor and benefits.

Line 84. All other maintenance. Expenditures will include winter maintenance and maintenance not covered in other categories.

Line 85. Deferred maintenance costs over the last 5 years (in dollars). As a requirement of HB312, LHTAC must provide information to the legislature about the ongoing maintenance funding needs of Local Jurisdictions. In the value include any reconstruction, rehabilitation, pavement maintenance that has been deferred over the last 5 years.