

VDOT/Weldon Cooper Center 2020 Highway Finance Survey: line items instructions

RECEIPTS FOR FISCAL YEAR

Special road, street, and highway assessments imposed by your locality:

Include all revenue from special assessments imposed by the locality on property owners for street and highway related functions other than parking or projects related to parking.

Personal property tax total receipts:

Enter personal property taxes received by locality from property owners. Include personal property receipts from motor vehicles and other types of personal property pursuant to Code of Virginia Section 58.1-3500 through 58.1-3521. Exclude state reimbursement payments made with regard to the Personal Property Tax Relief Act of 1998 (that is, the car tax relief program).

Percentage of personal property tax receipts from motor vehicles:

Please indicate what proportion of local personal property taxes are from the personal property tax on motor vehicles.

Selected taxes and licenses:

Motor vehicle license tax (decal tax): Enter receipts all taxes received by the locality pursuant to Code of Virginia, Section 46.2-752. This is often referred to as the local decal tax even though not all localities actually issue a physical decal.

Taxi permits:

Self-explanatory.

Bicycle licenses or permits:

Self-explanatory.

Traffic fines (excluding parking fines):

Self-explanatory.

Recovered costs:

Revenues received as fees or payments for use of local resources by other government agencies or private entities. For example, payments received by the law enforcement agency for traffic control at private events or rental payments for use of municipal highway equipment.

Private contributions for road and highway related use:

Include all private contributions made to the locality for road and highway purposes. For example, contributions may be in the form of cash or the dollar value of real property donations, facility constructions, or performance of support services. Proffers may be included in this category.

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Impact fees:

Enter any impact fees collected under Code of Virginia, Sect;15.2-2319. This provision authorizes localities to impose a fee on new developments to pay all or part of the cost of reasonable road improvements attributable in substantial part to such development.

Transfers from toll facilities:

Include transfers of receipts from local toll facilities.

Interest income from invested highway, road, and street account funds:

Enter total interest income related to cash and investment balances in road, street, and highway accounts and funds.

Receipts from federal government used for highway purposes only:

Include only monies received directly by your locality from the federal government. Do not include “pass-through” monies, that is, monies provided by the federal government to VDOT or other state agencies and “passed-through” to your locality. Do not include any monies from VDOT. Monies that come from the U.S. Department of Transportation via VDOT are considered “pass-through” aid.

Receipts from VDOT for highway purposes:

These figures are provided by VDOT. Please check to make sure that they are the correct figures for your locality. Funds received by the locality from VDOT in the fiscal year to be used for road and highway purposes. This figure includes only funds received directly from VDOT in accordance with Sections 33.1-23.5:1 or 33.1-41.1 of the Code of Virginia for purposes of maintaining, constructing, or reconstructing eligible roads and streets.

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HIGHWAY EXPENDITURES

The Road, Street, and Highway Finance Survey is utilized by localities to report expenditures of maintenance and construction payments by category in accordance with Section 33.2-319 and Section 33.2-366 of the Code of Virginia. The Code requires that localities report audited numbers for those items pertaining to VDOT funding. As noted below, the survey replaces the old U3 form that urban localities were required to submit to VDOT on an annual basis, in addition to completion of the survey for federal reporting.

Reporting of Expenditures

The following guidance is intended to clarify the information requested in the “Disbursements” section of the Weldon Cooper Survey form. For those localities receiving payments from VDOT, disbursements should be divided into two columns, based on eligibility. The type of information needed for each column is defined below. Please note: those localities not receiving VDOT funds will not have the Eligible Expenditures column on their survey.

Eligible Maintenance Expenditures Column:

The Eligible Expenditures column requires two elements, first, activities that are eligible for maintenance payments. These are outlined in ‘*VDOT Urban Manual*’ (http://www.virginiadot.org/business/resources/local_assistance/Urban_Construction_and_Maintenance_Program_Guidance.pdf) The second element is the VDOT funded amount authorized to be spent that year on these activities. The following chart provides basic examples:

Funding Source	Road Maintenance Activity	Eligible Column	Total Column
VDOT eligible receipts	eligible roads/activities	Yes	Yes
Local revenues	eligible roads/activities	Yes	Yes
Other VDOT receipts	eligible roads/activities	No	Yes
Federal funds	eligible roads/activities	No	Yes
Local revenues	non-eligible roads/activities	No	Yes
Other VDOT receipts	non-eligible roads/activities	No	Yes
Federal funds	non-eligible roads/activities	No	Yes

Note: eligible VDOT funds can only be used on eligible roads and activities.

Consequently, the eligible maintenance column should include for:

Mandated Cities and Towns and Warren County:

- Include all facilities on the urban maintenance inventory.
- Include VDOT eligible money expenditures for eligible maintenance activities
- Include local expenditures spent for eligible maintenance activities

Arlington and Henrico Counties:

- Include all facilities
- Include all VDOT eligible money expenditures for eligible maintenance and construction activities
- Include local money expenditures for eligible maintenance and construction activities
- Include VDOT eligible money expenditures on eligible capital outlays (question J on the survey)
- Include local money spent on eligible capital outlays

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Total Expenditures Column:

The total expenditures column should include an accounting of all expenditures made by the locality for the purposes of street maintenance or construction, including the expenditures shown in the eligible facilities column, as well as non-eligible expenditures (e.g., off-system expenditures such as maintenance of alleyways, areas outside of right-of-way)

General expenditures:

Total locality law enforcement expenditures:

Include all local law enforcement expenditures. Then estimate the percentage of those expenditures that are used for traffic control and enforcement. Choose the appropriate range from the list given.

Payments to toll facilities:

Include any funds transferred by the locality to either a state or local toll facility.

Debt service:

Record in this item the interest and redemption payments for bonds and notes that were issued by local governments for highway purposes. Debt service also includes all expenditures incidental to the sale and retirement of highway debt.

Maintenance expenditures, Eligible and Total:

Maintenance refers to construction required to maintain existing streets and highways. The purpose of maintenance is to offset the effects of deterioration from age, weather, use, damage, failure, and design and construction faults. When recording costs incurred by maintenance forces, any expenditures for betterments or improvements should be treated as capital outlay. The information provided in this item should be consistent with the instructions and costs cannot be assigned to capital outlay or maintenance, those costs should be prorated between the functions. As with construction expenditures, the maintenance expenditures reported should include all administrative and engineering costs directly assignable to maintenance projects. Maintenance expenditures for toll facilities should not be included.

Pavement:

Include surface repair and replacement, and maintenance of shoulders and roadsides, curb and gutters, sidewalks and bikeways.

Drainage:

Include cleaning and reshaping of ditches, cleaning curb and gutter and drop inlets, and the replacement of drainage structures with equivalent dimensions.

Structures and bridges:

Include bridge inspection, repair of substructure or superstructure, repairs to large drainage pipelines and large box culverts.

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Traffic control devices:

Include cleaning, repairing, and replacing signs; replacing and maintaining traffic signals; payment to railroads for the maintenance and operation of grade crossing protection; maintenance of pavement markings; and maintenance and energy costs for street lighting.

Other maintenance activities:

Include here any maintenance activities that do not fit in the above categories of maintenance.

Road, street, and highway services:

Record in this item the operational expenditures by local governments for roads, streets and bridges. List all expenditures required to run the daily services associated with roads, streets, and highways. Activities exclude funds spent on capital outlays (see disbursements section J) and on maintenance (see disbursements section G).

Traffic control operations:

Enter all expenditures for operation of traffic control and surveillance systems that are designed to monitor and control traffic by managing vehicle flow on streets and highways. Such systems include traffic signal control; roadway, tunnel and bridge surveillance and control; electronic message boards, etc. The purpose of these systems is to improve transportation performance, safety, fuel economy, and air quality.

Emergency needs:

Snow and ice removal: Enter the following types of expenditures: removal of snow from roadway or roadside; sanding and chemical de-icing applications; and the erection and removal of snow fences.

Emergency needs:

Other: Any other emergency operation expenses.

Engineering:

Enter engineering expenses related to the provision of road, street, and highway services.

Other traffic services (roadside):

Enter expenditures for such activities as highway beautification, junkyard control, control of outdoor advertising, litter pickup, mowing, vegetation management, and erosion control programs. Leaf removal and mosquito mitigation are included (but should be prorated for eligibility within right-of-way category).

General administration and miscellaneous:

Enter general and miscellaneous expenditures that are not readily classified as capital outlay, maintenance, or operations. Highway planning, traffic impact studies, and research activities are included in this item. Expenses associated with the administration of mass transit programs that are supported by local governments are not included in this item. The collection and administrative costs associated with local motor-fuel and motor-vehicle revenue collections should not be included in this item.

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Capital outlay*:

Record in this item capital outlay for highways, roads, and streets by local governments. The cost of construction materials and supplies and, if possible, construction machinery and equipment costs should be included in the construction expenditures reported. Administrative costs directly assignable to specific capital outlay projects should be included here. Mass transit capital outlay should also be excluded. Capital outlay by local governments as a part of state-local co-supported projects should be reported in this item.

Right-of-way:

Enter the following expenditures: right-of-way administration; purchase of land, improvements and easements; and the costs of moving and relocating buildings, businesses, and persons.

Engineering:

Enter the following expenditures: construction engineering, field engineering and inspections; surveys, material testing, and borings; preparation of plans, specifications and estimates (PSE); and traffic and related studies.

Construction:

Enter all expenditures for construction of new roads, new bridges, and capacity additions to existing facilities. Include costs associated with both VDOT-eligible facilities and local facilities not eligible for VDOT funds. Include only costs associated with VDOT-eligible facilities and roadways.

* Only Henrico and Arlington can categorize VDOT funds into separate capital outlay spending between eligible and total expenditures. All other mandated localities (all cities and towns and Warren County) should not treat VDOT funding for eligible roads as part of capital outlay funding. For these localities, capital outlay pertains only to non-eligible roads.

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BOND ISSUES, REDEMPTION, AND REFUNDING

Bonds Outstanding:

Until 2013, the Auditor of Public Accounts' Comparative Report contained Exhibit G, "Summary of Outstanding Debt." This report provided an estimate of gross debt outstanding and a breakdown of that debt by function, including the portion pertaining to streets, roads, and bridges. This data is needed to prepare the FHWA-536 form. If a locality has outstanding debt, please try to determine the total amount outstanding and the amount that pertains to streets, roads, and bridges. If this data is not easily available, a percentage estimate will suffice.

Road, street, or highway related bonds redeemed:

Please list the amount of bonds redeemed in the last fiscal year. Redeemed applies to bonds originally issued by the locality that were purchased back by the locality.

Road, street, or highway related bonds refunded:

Please list the amount of bonds refunded in the last fiscal year. Refunded applies to bonds being reissued by the locality for highway purposes.