

Instructions for Local Highway Finance Report

The Local Highway Finance Report, form FHWA-536, is an annual report summarizing highway funding by local governments. Information reported on form FHWA-536 permits the FHWA to develop a series of national tables depicting the financing of highway activities at the local level. These and the more comprehensive state highway finance information permit FHWA to infer relationships and changes in revenue, expenditure and investment patterns and determine financial trends, which are essential in policy and program development.

The highway finance summaries in combination with Highway Performance Monitoring System (HPMS) data permit FHWA to estimate highway needs and to develop the appropriate future Federal responsibility in highway transportation. The information developed in the national tables is used by public and private sector policy staff; including all levels of government, business firms, research groups, trade associations, universities, and other interest groups and individuals.

The Department of Transportation (DOT) Act of 1966 (Pub. L. 89-670), which brought together the Federal programs for many modes of transportation into a single, Cabinet level organization, charges the Secretary of Transportation to promote and undertake development, collection, and dissemination of technological, statistical, economic, and other information relevant to domestic and international transportation. The DOT is also authorized to engage in studies to collect data concerning highway planning, development, financing, construction, operation, modernization, maintenance, safety, and traffic conditions and to publish the results of such research (Title 23 U.S. Code, section 307(a)).

Questions regarding this report can be directed to Mike Kilanowski at 651-366-4870 or Robin Sterzinger at 612-430-0490 or Cindy Degener at 651-366-4877.

Please submit report by e-mail to:

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The current reporting year is due by August 31 of the following year.

All amounts reported on this form should be based on the cash basis of accounting.

Only the fields colored in Yellow should be completed on this form.

Revenues from special property tax assessments and road expenses for maintaining Unorganized Township roads should be reported on this form.

Do not include any payments received from State Aid Finance or from the sale of goods and services.

INSTRUCTIONS FOR COMPLETING PAGE 1

Section I - Disposition of Highway-User Revenues Available for Local Governments

No input required for this section, leave blank.

Section II - Receipts for Road and Street Purposes

A. Receipts from local sources:

1. Local highway-user taxes

a. – c.

No input required, leave blank.

2. General Fund Appropriations

Enter all appropriations from local general funds that are used for roads and streets. This would include any transfers from the County General Fund. All transfers in and out should be recorded whether or not the transaction would be reversed in subsequent years.

Any excess general funds should not be included in this item as those funds are returned to the local general fund before any disbursement for highway purposes. Only the net amount from local general fund sources should be reported.

If General Obligation Bonds are sold but not designated directly for Road and Street purposes the amount transferred from these bond proceeds should be reported here.

This amount may be obtained from the Annual Report, “Statement of Revenues and Expenditures”.

3. Other local imposts

No input required, amount is carried forward from page 2. Section II, A.3.

4. Miscellaneous local receipts

No input required, amount is carried forward from page 2, Section II, A.4.

5. Transfers from toll facilities

Enter fund transfers from toll facilities to local governments. The toll facility and amount of transferred funds should be identified in a note.

This amount may be obtained from the Annual Report, “Statement of Revenues and Expenditures”.

6. Proceeds of sale of bonds and notes

a. Bonds – Original Issues

No input required, this amount is carried forward from page 3, Section IV, “Amount Issued”, line A.

b. Bonds – Refunding Issues

No input required, amount is carried forward from page 3, Section IV, “Amount Issued”, line B.

c. Notes

No input required, amount is carried forward from page 3, Section IV, “Amount Issued”, line C.

d. Total

No input required, amount will be calculated.

7. Total

No input required, amount will be calculated.

B. Private Contributions

Enter all amounts received by local governments from the private sector as cash or services for road and street programs. Private participation in the public road system should be reported in this item. Donations, such as cash or the transfer of real property, the construction of facilities, and the performance of support services (surveys or preliminary and construction engineering) are ways the private sector participates in financing public highway projects. Only contributions from the private sector should be included on the following lines, do not include contributions from other government entities.

1. Right of Way Contributions

Enter the fair market value for Right of Way contributed by the private sector.

2. Engineering Contributions

Enter the value of the Engineering Costs contributed by the private sector.

3. Building and Construction Contributions

Enter the fair market value for buildings and the value of construction costs contributed by the private sector.

4. Other Contributions

Enter the value for other contributions from the private sector.

5. Total Private Contributions

No input required, amount is calculated.

C. Receipts from State government

No input required, amount is carried forward from page 2, Section II, line C.4.

D. Receipts from Federal Government

No input required, amount is carried forward from page 2, Section II, line D.3.

E. Total Receipts:

No input required, amount will be calculated.

Section III - Expenditures for Road and Street Purposes

A. Local highway expenditures

1. Capital outlay

No input required, amount is carried forward from page 2, Section III, A.

2. Maintenance

Enter all expenditures that are classified as maintenance for highways, roads, streets, and bridges.

The costs of materials, supplies, and equipment for maintenance activities should be included in the maintenance expenditures reported. When equipment 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 on form FHWA-536.

Enter the total maintenance for all road systems as reported in the Annual Report, “The Summary of Road Maintenance Costs”. If your county has unorganized townships the costs for maintaining those roads should also be included in this total.

This amount should include Unallocated Costs and the Adjustment to Equalize Depreciation. Do not include Bond Interest Paid on this line.

See example on page 35.

3. Reductions to Maintenance

a. Betterments

Enter all Betterments Expenditures for all road systems as reported in the Annual Report, “Summary of Road Maintenance Costs”. See example on page 35.

b. Traffic Control Operations (Traffic Services, MA6 – Routine Maintenance)

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.

Enter the Traffic Services Total for all road systems (MA6) as reported in the Annual Report, “Summary of Routine Maintenance”. See example on page 36.

c. Snow and Ice Removal (Snow & Ice Removal, MA5 – Routine Maintenance)

Enter the following types of expenditures: removal of snow from roadway or roadside; sanding and chemical deicing applications; and the erection and removal of snow fences.

Enter the Snow and Ice Removal Total for all road systems (MA5) as reported in the Annual Report, “Summary of Routine Maintenance” or “Summary of Expenditures”. See examples on pages 36 & 37.

d. Highway Beautification (Roadside & Drainage, MA3 and Brush & Weed Control, MA4 - Routine Maintenance)

Enter expenditures for other road and street services including highway air quality monitoring, highway beautification, mowing, and litter removal.

Enter the combined total for Roadside and Drainage (MA3) and Brush and Weed Control (MA4) for all road systems as reported in the Annual Report, “Summary of Routine Maintenance”. See examples on pages 36.

e. Unallocated Costs

Enter general and miscellaneous expenditures that are not readily classified as capital outlay, maintenance, or operations. Highway planning, traffic 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.

Enter the Unallocated Costs Total for all road systems as reported in the Annual Report, “Summary of Road Maintenance Costs”. Do not include the Adjustment to Equalize Depreciation. See examples on pages 35.

f. Total reductions to maintenance, no input is required, the amount is calculated.

4. Adjusted Maintenance

No input required, amount will be calculated.

5. Highway law enforcement and safety

Enter all highway and traffic police costs of local governments that are associated with traffic supervision and the enforcement of highway, traffic, and safety laws. When these costs are commingled with general police activities and lose their identity, estimates should be made.

This amount may be obtained from the County Auditor’s or Sheriff’s Department.

6. Total

No input required, amount will be calculated.

B. Debt service on local obligations

1. Bonds

a. Interest

No input is required, amount is carried forward from page 3, Section III, line B.1.a.

b. Redemption

No input is required, amount is carried forward from page 3, Section III, line B.1.b.

c. Total

No input required, amount will be calculated.

2. Notes

a. Interest

No input is required, amount is carried forward from page 3, Section III, line B.2.a.

b. Redemption

No input is required, amount is carried forward from page 3, Section III, line B.2.b.

c. Total

No input required, amount will be calculated.

3. Total

No input required, amount will be calculated.

C. Payments to State for highways

No input required, leave blank

D. Payments to Toll Facilities

Total expenditures paid or transferred to toll facilities within the county.

E. Total expenditures

No input required, amount will be calculated.

Section IV - Local Highway Debt Status

A. Bonds (Total)

Opening Debt

No input required, amount is carried forward from page 3, Section IV, "Opening Debt", line A.

Amount Issued

No input required, amount is carried forward from page 3, Section IV, "Amount Issued", line A.

Redemptions

No input required, amount is carried forward from page 3, Section IV, "Redemptions", line A.

Closing Debt

No input required, amount will be calculated.

B. Bonds - Refunded Portion

Amount Issued

No input required, amount is carried forward from page 3, Section IV, "Amount Issued", line B.

Redemptions

No input required, amount is carried forward from page 3, Section IV, "Redemptions", line B.

C. Notes (Total)

Opening Debt

No input required, amount is carried forward from page 3, Section IV, "Opening Debt", line C.

Amount Issued

No input required, amount is carried forward from page 3, Section IV, “Amount Issued”, line C.

Redemptions

No input required, amount is carried forward from page 3, Section IV, “Redemptions”, line C.

Closing Debt

No input required, amount will be calculated.

INSTRUCTIONS FOR COMPLETING PAGE 2

Section II - Receipts for Road and Street Purposes – Detail

A.3. Other Local Imposts

a. Property Taxes and Assessments

Enter revenues generated from real property, mobile home taxes, delinquent taxes, and special assessments specifically levied for construction and maintenance of roads and streets or for highway debt service, including road district levies.

Do not include state credits for Homestead Credit, County Program Aid (HACA), Market Value/Ag Credit or Disparity Reduction.

This amount may be obtained from the Annual Report, “Statement of Revenues and Expenditures” or the total of all taxes received to the Highway Fund in the County Financial System.

b. Other Local Imposts

1. Sales Taxes

Enter revenues from local government sales taxes. If there is a county wide sales tax collection that is in addition to the 6.5% MN sales tax, the amount designated for the county road system would be included on this line.

This amount is not to include sales tax collected for the sale of goods and materials through the County Highway Department.

This amount may be obtained from the Annual Report, “Statement of Revenues and Expenditures”.

2. Gravel Tax

Enter gravel tax, aggregate tax, and pit royalties collected that was used for highway purposes. Do not include funds used for restoration.

This amount may be obtained from the Annual Report, “Statement of Revenues and Expenditures”.

3. Miscellaneous Local Taxes

Enter revenues from other local government taxes and fees that were used for highway purposes.

This amount may be obtained from the Annual Report, "Statement of Revenues and Expenditures".

4. Total

No input required, amount will be calculated.

c. Grand Total

No input required, amount will be calculated. This amount will update page 1, Section II, line A.3., Other Local Imposts.

A.4. Miscellaneous Local Receipts

a. Interest on investments

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

This amount may be obtained from the Annual Report, "Statement of Revenues and Expenditures" or the total of all interest and investment income receipted to the Highway Fund in the County Financial System.

b. Traffic Fines

Enter the amount of all traffic fines, penalties, and restitutions collected that were designated for road use.

This amount may be obtained from the Annual Report, "Statement of Revenues and Expenditures".

c. Permits

Enter the net amount of all permits collected that were designated for road use. If the permit includes the purchase of materials, this amount must be deducted from the amount reported.

This amount may be obtained from the Annual Report, "Statement of Revenues and Expenditures".

d. Miscellaneous Local Receipts

Enter the amount of Miscellaneous Local Receipts that were designated for road use. This amount would include net profit or loss from investment transactions, easements, rent, leases and dividends.

This amount should NOT include sale of goods and materials.

This amount may be obtained from the Annual Report, "Statement of Revenues and Expenditures".

e. Grand Total

No input required, amount will be calculated. This amount will update page 1, Section II, line A.4., Miscellaneous Local Receipts.

C. Receipts from State Government

1. Highway-user taxes

No input required, leave blank.

2. State General Funds

State General Funds to local governments for highway purposes. This includes County Program Aid (HACA), Homestead Credit, Mobile Home Credit, Taconite Homestead Credit, Market Value/Ag Credit, Disparity Reduction, PERA Aid, and any other miscellaneous general funds.

This amount may be obtained from the Annual Report, "Statement of Revenues and Expenditures" or the total of all State General Funds received to the Highway Fund in the County Financial System.

3. Other State Funds (Not State Aid Funds)

a. State bond proceeds

No input required, leave blank.

b. Mineral Lease Taxes

Enter the amount of all Mineral Lease and Taconite Taxes that were designated to road use.

This amount may be obtained from the Annual Report, “Statement of Revenues and Expenditures” or the total of Mineral Lease Taxes received to the Highway Fund in the County Financial System.

c. Disaster Relief

Enter the amount of all Disaster Relief, (state portion of FEMA), receipts that were designated to road use. **Remember; do not include State Aid or Federal funds received through the State Aid Finance Office.**

This amount may be obtained from the Annual Report, “Statement of Revenues and Expenditures” or the total of Disaster Relief received to the Highway Fund in the County Financial System.

d. Miscellaneous State Funds

Enter the summarized amount for other State funds, such as sales tax, excise taxes, severance taxes, in lieu of taxes, payments for detours, and hunting grounds transferred to local governments that were designated for road use. Do not include Petroleum/Fuel Tax refunds; these amounts should reduce the equipment fuel expense.

This amount may be obtained from the Annual Report, “Statement of Revenues and Expenditures” or the total of Other State Funds received to the Highway Fund in the County Financial System.

e. Total

No input required, amount will be calculated.

4. Grand Total

No input required, amount will be calculated. This amount will update page 1, Section II, line C., Receipts from State Government.

D. Receipts from Federal Government.

Do not include funds received from the State Aid Finance Office.

1. FHWA

No input required, leave blank.

2. Other Federal agencies

Enter all funds received from "**other**" Federal agencies.

a. Forest Service

Enter the amount of funds received by local governments from the United States Forest Service that were used for roads and streets.

This amount may be obtained from the Annual Report, "Statement of Revenues and Expenditures" or the total of Forest Services received to the Highway Fund in the County Financial System.

b. FEMA

Enter the amount of funds received by local governments from the Federal Emergency Management Agency that were used for roads and streets.

This amount may be obtained from the Annual Report, "Statement of Revenues and Expenditures" or the total of FEMA received to the Highway Fund in the County Financial System.

c. HUD

Enter the amount of funds received by local governments from the United States Department of Housing and Urban Development that were used for roads and streets.

This amount may be obtained from the Annual Report, "Statement of Revenues and Expenditures" or the total of HUD received to the Highway Fund in the County Financial System.

d. Miscellaneous Federal Funds

Enter the amounts received from Railroad, U.S. Game and Fish, and all other Federal agencies, that transferred funds to local governments for highway purposes.

This amount may be obtained from the Annual Report, “Statement of Revenues and Expenditures” or the total of Other Federal Funds received to the Highway Fund in the County Financial System. Do not include Federal Fuel Tax refunds, these amounts should reduce the equipment fuel expense.

e. Total

No input required, amount will be calculated.

3. Grand Total

No input required, amount will be calculated. This amount will update page 1, Section II, line D., Receipts from Federal Government.

Section III. Expenditures for Road and Street Purposes – Detail

A.1. Capital outlay

All road systems along with Township Bridge and Unorganized Townships should be included in the amounts requested in the Capital Outlay Section.

Capital Outlay must be reported by “On National Highway System” and “Off National Highway System”. To determine if any of your county roads are “On National Highway System” go to the following web site: Currently the only counties with mileage on the National Highway System are Anoka, Dakota, Ramsey, and Scott.

http://www.fhwa.dot.gov/hep10/nhs/maps/mn/mn_minnesota.pdf

| CSAH & MSAS Roads on the National Highway System (NHS) | | | | | | | | |
|---|--------------|--------------|------------|------------|--------|---|---|--|
| County | Route System | Route Number | Begin R.P. | End. R.P. | Miles | Begin | End | |
| ANOKA | CSAH | 14 | 007+00.285 | 013+00.825 | 6.540 | CENTRAL AVE NE MNTH-65 NB X-ING TH 242 BHD | LAKE DR CSAH-23 X-ING | |
| ANOKA | CSAH | 23 | 005+00.310 | 006+00.683 | 1.373 | 1-35W | MAIN ST CSAH-14 X-ING | |
| DAKOTA | CSAH | 23 | 019+00.493 | 020+00.748 | 1.255 | 150TH ST W EBL CSAH-42 X-ING | 138TH X-ING M-492, MNTH-77 AHD | |
| DAKOTA | CSAH | 32 | 002+00.689 | 004+00.700 | 2.011 | MNTH-13 NB X-ING | JCT 1-35E | |
| DAKOTA | CSAH | 42 | 000+00.000 | 017+00.525 | 17.525 | SCOTT-DAKOTA CO LINE, W LIM BURNSVILLE | W JCT MNTH-55 HASTINGS TRL X-ING | |
| RAMSEY | CSAH | 36 | 000+00.000 | 002+00.450 | 2.450 | SIBLEY ST LT MSAS-196, SHEPARD RD CSAH-37 BHD | SB US-10 & 61 X-ING | |
| RAMSEY | CSAH | 37 | 000+00.000 | 002+00.160 | 2.160 | RANDOLPH AVE CSAH-38 EB LT, MSAS-249 BHD | SIBLEY ST MSAS-196 LT, WARNER RD CSAH-3 | |
| SCOTT | CSAH | 18 | 000+00.000 | 002+00.954 | 2.954 | CSAH-42 X-ING, CREST AVE NE MSAS-107 BHD | RAMPS X-ING FROM & TO USTH-169, RAMPS A | |
| SCOTT | CSAH | 42 | 004+00.560 | 008+00.530 | 3.970 | CREST AVE NE X-ING, CSAH-18 LT MSAS-107 RT | CSAH-42 ENDS, DAKOTA CO CSAH-42 AHD | |
| RAMSEY | MSAS | 194 | 003+00.736 | 004+00.600 | 0.864 | (SHEPARD RD.) JCT 1-35E | OTTO AVE MSAS-249 LT, SHEPARD RD MSAS-2 | |
| RAMSEY | MSAS | 249 | 000+00.400 | 001+00.120 | 0.720 | (SHEPARD RD.) ,MSAS-249 LT MSAS-194 RT | RANDOLPH AVE CSAH-38 EB LT, CSAH-37 AHD | |

a. Right-of-Way Costs

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

The amount expended on the National Highway System should be reported in column (a) while the amount spent off the National Highway System should be reported in column (b).

This amount may be obtained from the Annual Report, “Summary of Expenditures”. See example on page 37.

b. Engineering Costs

Enter the following expenditures: field engineering and inspections; surveys, material testing, and borings; preparation of plans, specifications and estimates (PS & E); and traffic and related studies. The amount expended on the National Highway System should be reported in column (a) while the amount spent off the National Highway System should be reported in column (b).

This amount may be obtained from the Annual Report, “Summary of Expenditures”. See example on page 37.

c. Construction

The amount on line c is for the amount spent off the National Highway System, column (a) is shaded for this reason.

The amount for Construction (line A.1.c.), is calculated with the formula below:

This amount may be obtained from the Annual Report, “Summary of Expenditures”. See example on page 37.

d. Betterments

No input required, amount is carried forward from Page 1, Section III, Line 3a.

e. Reimbursements for Construction from Other Government Entities

Enter the amount received from Other Government Entities for reimbursement of expenses that are included as part of construction expenses on lines a, b, and c in this section. Enter \$0.00 if these reimbursements were recorded as a reduction of construction expenditures.

This amount may be obtained from the Annual Report, “Statement of Revenues and Expenditures” or the total for Construction Reimbursements from Other Government received to the Highway Fund in the County Financial System.

f. Adjusted Construction Total

No input required, amount will be calculated.

g. New Facilities

Enter expenditures for new highways, roads, and bridges. This item excludes expenditures on existing highways, roads, streets, and bridges.

h. Capacity Improvements

Enter expenditures for improvements that add capacity either by adding lanes to existing facilities. Include improvements such as relocation with added capacity, reconstruction with added capacity, major widening, bridge replacement with added capacity, and bridge rehabilitation with added capacity.

i. System Preservation

Enter expenditures for improvements that preserve the existing system, without significantly adding capacity. Include improvements such as reconstruction (that does not add capacity), minor widening, restoration and rehabilitation, resurfacing, bridge replacement, major bridge rehabilitation, and minor bridge rehabilitation.

j. System Enhancements and Operation

Enter expenditures that improve the quality of the natural environment by reducing highway-related pollution and by protecting and enhancing ecosystems, and for improvements that are not directly related to the physical structure or condition of roads and bridges. Include improvements such as safety, traffic management, traffic engineering, railroad grade crossings, vehicle weight enforcement facilities, enhancements, and environmental projects.

h. Total Construction

No input required, amount will be calculated.

i. Total Capital Outlay

No input required, amount will be calculated. This amount will update page 1, Section III, line A.1., Capital Outlay.

INSTRUCTIONS FOR COMPLETING PAGE 3

State Aid Guaranteed and County General Obligation Bonds would be included in this section.

Record in this item the net proceeds of debt by local governments for highway purposes. Bonds are obligations issued for a term of two or more years, unless they are a part of a serial bond issue where maturities begin in the first year after issue. Notes are issued for a term of less than two years.

The net proceeds are the actual cash amounts received by local governments. Net proceeds represent the remaining value after par value is adjusted for premiums, discounts, and accrued interest.

When debt issues are sold and used for both highway and non-highway purposes, only the highway portion should be reported. However, if the highway share of an issue is not easily estimated, the issue should be excluded.

The information for this page is obtained from the County Auditors Office.

Section III. Expenditures for Road and Street Purposes – Detail

The amounts included in this section are State Aid Guaranteed and County General Obligation Bonds.

B1. Debt service on local obligations:

1. Bonds

a. Interest

Enter bond interest costs and related financing costs such as agent fees, fiduciary charges, printing costs, and legal opinions.

This amount is obtained from the County Auditors Office.

a. Redemption

No input required, amount is carried forward from page 3, Section IV, “Redemptions”, lines A and B.

b. Total

No input required, amount is calculated.

2. Notes

a. Interest

Enter note interest costs and related financing costs such as agent fees, fiduciary charges, printing costs, and legal opinions.

This amount is obtained from the County Auditors Office.

b. Redemption

No input required, amount is carried forward from page 3, Section IV, "Redemptions", line C.

c. Total

No input required, amount is calculated.

3. Total

No input required, amount is calculated.

Section IV - Local Highway Debt Status - Detail

This section records the status and change in local government highway debt. All amounts are recorded at par value, i.e., the face amount or value.

A. Bonds (Total)

Opening Debt

Enter the amount for Bonds outstanding at the beginning of the year that were designated for highway purposes.

This amount is obtained from the County Auditors Office.

Amount Issued

Enter the amount for Bonds issued during the current calendar year that were designated for highway purposes.

This amount is obtained from the County Auditors Office.

Redemptions

Enter the amount for Bonds redeemed during the current calendar year that were designated for highway purposes.

This amount is obtained from the County Auditors Office.

Closing Debt

No input required, amount is calculated.

B. Bonds - Refunded Portion

Enter the portion of bond issues reported in item IV.A. that was involved in refunding. Enter the portion of bonds retired in item IV.A. that were refunded All entries are at par value.

The par value amount of refunding bonds issued may differ from the par value amount of bonds refunded. For example, the net proceeds of a heavily discounted refunding issue would only be sufficient to refund a lesser par value amount of outstanding bonds. For another example, an outstanding bond that carried a large call premium would need a larger par value refunding bond to provide enough funds for the higher net redemption amount.

Amount Issued

Enter the amount for Bonds – Refunded Portion issued during the current calendar year that were designated for highway purposes.

This amount is obtained from the County Auditors Office.

Redemptions

Enter the amount for Bonds redeemed during the current calendar year that were designated for highway purposes.

This amount is obtained from the County Auditors Office.

C. Notes (Total)

Opening Debt

Enter the amount for Notes outstanding at the beginning of the year that were designated for highway purposes.

This amount is obtained from the County Auditors Office.

Amount Issued

Enter the amount for Notes issued during the current calendar year that were designated for highway purposes.

This amount is obtained from the County Auditors Office.

Redemptions

Enter the amount for Notes redeemed during the current calendar year that were designated for highway purposes.

This amount is obtained from the County Auditors Office.

Closing Debt

No input required, amount is calculated.

INSTRUCTIONS FOR COMPLETING PAGE 4

The information for this page is obtained from the County Auditors Office. The County Auditors Office sends out the “Report of Outstanding Indebtedness” each year to all townships and cities within the county. The State Auditors Office has modified this report to include Debt Obligation for Bonds and Notes designated for roads and streets.

Here is the link to the form on their website:

<http://www.osa.state.mn.us/default.aspx?page=frmgidOSDebt>

Local Highway Debt Status – Township Summary

This section records the status and change for all township government highway debt. All amounts are recorded at par value, i.e., the face amount or value.

B1. Debt service on local obligations:

1. Bonds

a. Interest

Enter bond interest costs and related financing costs such as agent fees, fiduciary charges, printing costs, and legal opinions that were paid by all townships within your county that were related to road and street projects.

This amount is obtained from the County Auditors Office, the combined total of all “Interest Paid on Bonds” reported on line 5, Column 2, of the “Report of Outstanding Indebtedness” for all townships in the county.

c. Redemption

No input required, amount is carried forward from page 4, “Redemptions”, lines A and B.

d. Total

No input required, amount is calculated.

2. Notes

a. Interest

Enter note interest costs and related financing costs such as agent fees, fiduciary charges, printing costs, and legal opinions that were paid by all townships within your county that were related to road and street projects.

This amount is obtained from the County Auditors Office, the combined total of all “Interest Paid on Long-term Indebtedness” reported on line 17, Column 2, of the “Report of Outstanding Indebtedness” for all townships in the county.

b. Redemption

No input required, amount is carried forward from page 4, “Redemptions”, line C.

c. Total

No input required, amount is calculated.

3. Total

No input required, amount is calculated.

A. Bonds (Total)

Opening Debt

Enter the amount for Bonds outstanding at the beginning of the year for all townships within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all “Bonds Outstanding, January 1, ___” reported on line 1, Column 2, of the “Report of Outstanding Indebtedness” for all townships in the county.

Amount Issued

Enter the amount for Bonds issued during the current calendar year for all townships within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all "Issued During _____" reported on line 2, Column 2, of the "Report of Outstanding Indebtedness" for all townships in the county.

Redemptions

Enter the amount for Bonds redeemed during the current calendar year for all townships within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all "Paid During _____" reported on line 3, Column 2, of the "Report of Outstanding Indebtedness" for all townships in the county.

Closing Debt

No input required, amount is calculated.

B. Bonds - Refunded Portion

Amount Issued

No input required, leave blank.

Redemptions

No input required, leave blank.

C. Notes (Total)

Opening Debt

No input required, leave blank.

Amount Issued

Enter the amount for Notes issued during the current calendar year for all townships within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all “Other Long-term Indebtedness” reported on line 15, Column 2, of the “Report of Outstanding Indebtedness” for all townships in the county.

Redemptions

No input required, leave blank.

Closing Debt

No input required, leave blank.

INSTRUCTIONS FOR COMPLETING PAGE 5

The information for this page is obtained from the County Auditors Office. The County Auditors Office sends out the “Report of Outstanding Indebtedness” each year to all townships and cities within the county. The State Auditors Office has modified this report to include Debt Obligation for Bonds and Notes designated for roads and streets.

Here is the link to the form on their website:

<http://www.osa.state.mn.us/default.aspx?page=frmgidOSDebt>

Local Highway Debt Status – Municipalities Under 5,000 - Summary

This section records the status and change for all township government highway debt. All amounts are recorded at par value, i.e., the face amount or value.

B1. Debt service on local obligations:

1. Bonds

a. Interest

Enter bond interest costs and related financing costs such as agent fees, fiduciary charges, printing costs, and legal opinions that were paid by all Municipalities under 5,000 within your county that were related to road and street projects.

This amount is obtained from the County Auditors Office, the combined total of all “Interest Paid on Bonds” reported on line 5, Column 2, of the “Report of Outstanding Indebtedness” for all Municipalities under 5,000 in the county.

e. Redemption

No input required, amount is carried forward from page 4, “Redemptions”, lines A and B.

f. Total

No input required, amount is calculated.

2. Notes

a. Interest

Enter note interest costs and related financing costs such as agent fees, fiduciary charges, printing costs, and legal opinions that were paid by all Municipalities under 5,000 within your county that were related to road and street projects.

This amount is obtained from the County Auditors Office, the combined total of all “Interest Paid on Long-term Indebtedness” reported on line 17, Column 2, of the “Report of Outstanding Indebtedness” for all Municipalities under 5,000 in the county.

b. Redemption

No input required, amount is carried forward from page 4, “Redemptions”, line C.

c. Total

No input required, amount is calculated.

3. Total

No input required, amount is calculated.

A. Bonds (Total)

Opening Debt

Enter the amount for Bonds outstanding at the beginning of the year for all Municipalities under 5,000 within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all “Bonds Outstanding, January 1, ___” reported on line 1, Column 2, of the “Report of Outstanding Indebtedness” for all Municipalities under 5,000 in the county.

Amount Issued

Enter the amount for Bonds issued during the current calendar year for all Municipalities under 5,000 within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all "Issued During _____" reported on line 2, Column 2, of the "Report of Outstanding Indebtedness" for all Municipalities under 5,000 in the county.

Redemptions

Enter the amount for Bonds redeemed during the current calendar year for all Municipalities under 5,000 within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all "Paid During _____" reported on line 3, Column 2, of the "Report of Outstanding Indebtedness" for all Municipalities under 5,000 in the county.

Closing Debt

No input required, amount is calculated.

B. Bonds - Refunded Portion

Amount Issued

No input required, leave blank.

Redemptions

No input required, leave blank.

C. Notes (Total)

Opening Debt

No input required, leave blank.

Amount Issued

Enter the amount for Notes issued during the current calendar year for all Municipalities under 5,000 within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all "Other Long-term Indebtedness" reported on line 15, Column 2, of the "Report of Outstanding Indebtedness" for all Municipalities under 5,000 in the county.

Redemptions

No input required, leave blank.

Closing Debt

No input required, leave blank.

INSTRUCTIONS FOR COMPLETING PAGE 6

The information for this page is obtained from the County Auditors Office. The County Auditors Office sends out the “Report of Outstanding Indebtedness” each year to all townships and cities within the county. The State Auditors Office has modified this report to include Debt Obligation for Bonds and Notes designated for roads and streets.

Here is the link to the form on their website:

<http://www.osa.state.mn.us/default.aspx?page=frmgidOSDebt>

Local Highway Debt Status – Municipalities Over 5,000 - Summary

This section records the status and change for all township government highway debt. All amounts are recorded at par value, i.e., the face amount or value.

B1. Debt service on local obligations:

1. Bonds

a. Interest

Enter bond interest costs and related financing costs such as agent fees, fiduciary charges, printing costs, and legal opinions that were paid by all Municipalities over 5,000 within your county that were related to road and street projects.

This amount is obtained from the County Auditors Office, the combined total of all “Interest Paid on Bonds” reported on line 5, Column 2, of the “Report of Outstanding Indebtedness” for all Municipalities over 5,000 in the county.

g. Redemption

No input required, amount is carried forward from page 4, “Redemptions”, lines A and B.

h. Total

No input required, amount is calculated.

2. Notes

a. Interest

Enter note interest costs and related financing costs such as agent fees, fiduciary charges, printing costs, and legal opinions that were paid by all Municipalities over 5,000 within your county that were related to road and street projects.

This amount is obtained from the County Auditors Office, the combined total of all “Interest Paid on Long-term Indebtedness” reported on line 17, Column 2, of the “Report of Outstanding Indebtedness” for all Municipalities over 5,000 in the county.

b. Redemption

No input required, amount is carried forward from page 4, “Redemptions”, line C.

c. Total

No input required, amount is calculated.

3. Total

No input required, amount is calculated.

A. Bonds (Total)

Opening Debt

Enter the amount for Bonds outstanding at the beginning of the year for all Municipalities over 5,000 within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all “Bonds Outstanding, January 1, ___” reported on line 1, Column 2, of the “Report of Outstanding Indebtedness” for all Municipalities over 5,000 in the county.

Amount Issued

Enter the amount for Bonds issued during the current calendar year for all Municipalities over 5,000 within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all "Issued During _____" reported on line 2, Column 2, of the "Report of Outstanding Indebtedness" for all Municipalities over 5,000 in the county.

Redemptions

Enter the amount for Bonds redeemed during the current calendar year for all Municipalities over 5,000 within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all "Paid During _____" reported on line 3, Column 2, of the "Report of Outstanding Indebtedness" for all Municipalities over 5,000 in the county.

Closing Debt

No input required, amount is calculated.

B. Bonds - Refunded Portion

Amount Issued

No input required, leave blank.

Redemptions

No input required, leave blank.

C. Notes (Total)

Opening Debt

No input required, leave blank.

Amount Issued

Enter the amount for Notes issued during the current calendar year for all Municipalities over 5,000 within your county that were designated for road and street purposes.

This amount is obtained from the County Auditors Office, the combined total of all "Other Long-term Indebtedness" reported on line 15, Column 2, of the "Report of Outstanding Indebtedness" for all Municipalities over 5,000 in the county.

Redemptions

No input required, leave blank.

Closing Debt

No input required, leave blank

**SAMPLE COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROAD MAINTENANCE COSTS
FOR THE YEAR ENDED 12/31/20XX**

| Account Description | CSAH Regular | Cost per Mile | CSAH Municipal | Cost per Mile | County Roads | Cost per Mile |
|------------------------------|---------------------|----------------------|-----------------------|----------------------|---------------------|----------------------|
| Routine Maintenance | 919,720.66 | 2,397.60 | 55,174.89 | 1,935.28 | 103,678.24 | 1,481.75 |
| Repairs & Replacements | 539,999.39 | 1,407.48 | 48,427.69 | 365.76 | 181,863.92 | 1,455.81 |
| Betterments | 6,289.88 | 16.48 | 465.41 | 16.32 | 10,684.73 | 132.70 |
| Special Work | 62,609.05 | 163.21 | 11,040.71 | 387.26 | 9,363.34 | 133.82 |
| Special Agreements | 5,506.22 | 14.35 | - | - | - | - |
| Unallocated Expense | 81,791.10 | - | 6,078.93 | - | 14,918.76 | - |
| Adjustment to Equalize Depr. | 212,133.84 | - | 15,766.34 | - | 38,693.39 | - |
| TOTAL EXPENSE | 1,827,960.08 | 4,765.28 | 98,953.96 | 3,476.95 | 279,201.48 | 3,999.38 |
| TOTAL NO. OF MILES | 383.60 | | 28.51 | | 69.97 | |
| PRORATION PERCENT | 79.572% | | 5.914% | | 14.514% | |

SECTION III, Line A,3,a
Total Betterments

SECTION III, Line A,3,e
Total Unallocated Costs

SECTION III, Line A,2
Total Maintenance

**SAMPLE COUNTY HIGHWAY DEPARTMENT
SUMMARY OF ROUTINE MAINTENANCE COSTS
FOR THE YEAR ENDED 12/31/20XX**

| Account Description | Account Code | CSAH Regular | Cost per Mile | CSAH Municipal | Cost per Mile | County Roads | Cost per Mile |
|----------------------------------|--------------|-------------------|-----------------|------------------|-----------------|-------------------|-----------------|
| Smoothing Surface | MA1 | 89,661.93 | 233.74 | 1,545.95 | 54.22 | 26,336.81 | 376.40 |
| Minor Surface Repair | MA2 | 103,700.65 | 270.34 | 11,418.62 | 400.51 | 2,157.62 | 30.84 |
| Cleaning Culverts & Ditches | MA3 | 29,053.23 | 75.74 | 1,374.18 | 48.20 | 5,036.12 | 71.98 |
| Brush and Weed Control | MA4 | 147,203.88 | 383.74 | 11,189.16 | 392.46 | 17,942.77 | 256.44 |
| Snow and Ice Removal | MA5 | 411,367.91 | 1,072.99 | 18,584.14 | 654.85 | 37,177.12 | 534.33 |
| Traffic Services | MA6 | 138,732.96 | 364.66 | 11,062.84 | 308.03 | 15,027.80 | 214.77 |
| TOTAL ROUTINE MAINTENANCE | | 919,720.56 | 2,397.60 | 55,174.89 | 1,935.28 | 103,678.24 | 1,481.75 |

69.97

28.51

383.60

TOTAL NO. OF MILES

SECTION III, Line A,3,d
Highway Beautification

SECTION III, Line A,3,c
Snow and Ice Removal

SECTION III, Line A,3,b
Traffic Control Operations

**SAMPLE COUNTY HIGHWAY DEPARTMENT
SUMMARY OF EXPENDITURES
FOR THE YEAR ENDED 12/31/20XX**

Snow and Ice Removal

467,129.17

Page 1, SECTION III, Line A,3,c
Snow and Ice Removal

Right of Way

71,601.91

Page 2, SECTION III, Line A1,a
Right of Ways Costs

Engineering

77,758.60

Page 2, SECTION III, Line A1,b
Engineering Costs

Equipment

385,406.35

Construction

3,480,799.87

Page 2, SECTION III, Line A1,c
Construction Costs