Instructions for Completing the Annual Road and Street Finance Report

YOU WILL NEED:

- Contact information for the person responsible for filling out this form.
- Receipts for Local, State and Federal Funding.
- Disbursement Totals for New Construction, Reconstruction, Routine Maintenance, Equipment, Administration, and all other expenditures.
- Reporting measures for New Construction, Reconstruction and Routine Maintenance.
- A list of future projects and their estimated costs
- Deferred maintenance costs over the last 5 years.

PLEASE NOTE:

- Please round all amounts up or down to the nearest dollar ($543.76 should be shown as $544).
- All items must be completed, even if zero.
- The LHTAC Report data elements are now included in this Annual Road & Street Financial form.
- Reporting year is the Fiscal Year for which the report is being prepared.
- The report is now housed in OpenGov. OpenGov allows you to save your progress and come back later.
- This report *must* be signed by the Mayor/Commissioners *and* Clerk/Secretary on page 1, if you are submitting a physical copy.
- You may upload any supporting documents/explanations at the end of the report, if you wish.

Line 1. BEGINNING BALANCE AS OF OCTOBER 1 PREVIOUS YEAR. This amount should be the same as the closing balance shown on line 66 of your jurisdiction's report for the previous year.

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 assets were 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. These are funds distributed by ITD. This is the red section on the distribution sheet found on the ITD website. These funds are set by HB 25 (2025).

Line 14. **Leading Idaho/General Fund.** These are funds distributed by ITD. This is the green section on the distribution sheet found on the ITD website. These funds are set by HB 976 (2026).

Line 15. 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. The County will pay you these funds.

Line 16. 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. The State will pay you these funds and are outlined in Idaho Code 63-3638 subsection 10.

Line 17. State Exchanged funds. Specify Funds.
Example of funds: LRHIP funds from LHTAC go into this category.

Line 18. All other STATE receipts or transfers. List any other ***state*** receipts or transfers intended for 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.

Line 19. Total State Funding. The sum of lines 12 through 18**.**

FEDERAL FUNDING SOURCES

Line 20a. Secure Rural Schools (Title I Funds). Title I funds are paid to the State Treasurer's office who then distributes funds to the counties. The county can then distribute a portion of these funds to highway districts. Only report the amount that is retained by the jurisdiction on this line. Counties only, please upload the spreadsheet distribution table that was used to calculate Highway District disbursement.
Example of funds: *The portion of Secure Rural Schools (SRS) that is allocated to roadways (formerly known as National Forest Revenue Apportionment).*

Line 20b. Secure Rural Schools (Title III Funds). Title III funds are paid to the State Treasurer's office who then distributes funds to the counties. The county retains the entire amount of funds received. Report the total funds received on this line.
Example of funds: *The portion of Secure Rural Schools (SRS) that is allocated to roadways (formerly known as National Forest Revenue Apportionment) that is distributed from the State Treasurer's Office for Firewise communities programs, reimbursement for emergency services on national forests, or preparation of a community wildlife protection plan. **Counties only – please attach the distribution sheet/excel sheet that was used to calculate breakouts to Highway Districts***

Line 21. 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 54).*

Line 22. 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 54).*

Line 23. 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 54).*

Line 24. 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 25. Total Federal Funding. The sum of lines 20 through 24.

Line 26. TOTAL RECEIPTS. The sum of specific lines 11, 19, 25**.** 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 27. Roads. Total street construction costs, including equipment, materials, labor, and benefits, but excluding costs of engineering (reported on line 54).

Line 28. 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 54).

Line 29. RR Crossing. Total railroad crossing construction costs, including equipment, materials, labor and benefits, but excluding costs of engineering (reported on line 54). Railroad crossing construction costs may include newly installed signals or other traffic control devices for safety improvements.

Line 30. Other Costs of any other New Construction project, including equipment, materials, new signs, signals, or traffic control.

Line 31. Total New Construction. The sum of lines 27 through 30.

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

Line 32. Roads (rebuilt, realign, or overlay upgrade). Expenditures for rebuilding, relocating or pavement upgrades. Excludes costs for chip sealing (reported on line 37). Excludes costs of engineering (reported on line 54).

Line 33. 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 54). If the bridge, culvert, or drain is made longer or wider, the amount should be included under New Construction (line 28).

Line 34. RR Crossing. Rehabilitation of railroad crossing facilities, excluding costs of engineering (reported on line 54).

Line 35. Other. Any other costs associated with reconstruction, replacement, and rehabilitation, including equipment, materials, signs, signals, or traffic control.

Line 36. Total Reconstruction/Replacement. The sum of lines 32 through 35.

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

Line 37. 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 38. Patching. Cost of patching asphalt, gravel or concrete roadways, and bridge surfaces, including equipment, materials, labor, and benefits.

Line 39. Winter Maintenance. Includes costs for snow removal (also sanding) including equipment, materials, labor and benefits.

Line 40. Grading/blading. Grading and blading of gravel or unpaved roadway surfaces, including equipment, materials, labor, and benefits.

Line 41. Bridge. Costs for maintaining bridges including equipment, materials, labor, and benefits. Does not include snow removal, which should be included on line 39.

Line 42. Other. Any other specific maintenance type items such as news signs, signals, or traffic items for existing roadways.

Line 43. Total Routine Maintenance. The sum of lines 37 through 42.

EQUIPMENT (include salary and benefits on each line)

Line 44. Equipment purchase - automotive, heavy, other. Costs of purchasing graders, trucks, pickups, and other vehicles and equipment.

Line 45. Equipment lease/purchase. Costs of lease/purchasing graders, trucks, pickups, and other vehicles and equipment.

Line 46. Equipment maintenance. Costs of maintaining vehicles and equipment, including fuel, oil, tires, batteries, mechanics, parts, labor, and benefits.

Line 47. Other (specify). Any other expenditures for equipment.

Line 48. Total Equipment. The sum of lines 44 through 47.

ADMINISTRATION (include salary and benefits on each line)

Line 49. 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 50. Right-of-way and property purchases. Costs of acquiring right-of-way and property purchases, including appraisals and negotiations.

Line 51. Property leases. Costs of leasing land and buildings, including gravel storage.

Line 52. Street lighting. Costs of street lighting facilities.

Line 53. Professional services - audit, clerical, and legal.

Line 54. Professional services – engineering. Costs of engineering services, including design, inspection, and surveying.

Line 55. Interest - bond (include LIDs). Interest payments on bonds, including local improvement district bonds.

Line 56. Interest - notes (include loans). Interest payments on short term notes or loans.

Line 57. Redemption - bond (include LIDs). Principal payments for redemption of bonds, including local improvement district bonds.

Line 58. Redemption - notes (include loans). Principal payments for redemption of short-term notes or loans.

Line 59. Payments to other local government. Include all payments from the reporting jurisdiction to other local governments. Do not include routine maintenance or construction work that should be reported in the appropriate line above.

Line 60. Fund transfers to non-highway accounts. Any transfer from a jurisdiction's dedicated highway fund to a non-highway account.

Line 61. All other local expenditures. All other local expenditures for streets and bridges.

Line 62. Total Other Expenditures The sum of lines 50 through 61.

Line 63. TOTAL DISBURSEMENTS (sum lines 31, 36, 43, 48, 49, 62).

Line 64. RECEIPTS OVER DISBURSEMENTS (line 26 minus line 64).

Line 65. OTHER ADJUSTMENTS (Audit adjustment and etc.). This line is used for audit adjustments or other corrections (please attach explanation).

Line 66. CLOSING BALANCE (sum lines 1, 64, 65). ***This can be zero but cannot be a negative number!***

Line 67. Funds on Line 66 obligated for specific future projects & reserves. Funds being carried over for future street and bridge projects if line 66 is not zero.

Line 68. Funds on Line 66 retained for general funds and operations. Funds being carried over for future street department operations and maintenance costs if line 66 is not zero. This is often the amount your auditor requires you to keep in reserves.

Line 69. ENDING BALANCE (line 66 minus the sum of lines 67, 68).

Reporting Measures

NEW CONSTRUCTION

Total lane miles constructed. Total lane miles of street constructed in the last year with funds from line 27. One mile of a four-lane road equals four lane miles.

Total square feet of bridge deck constructed. Total square feet of bridge deck constructed in the last year with funds from line 28.

RECONSTRUCTION / REPLACEMENT / REHABILITATION

Total lane miles rebuilt, realigned, or overlay. Total lane miles reconstructed, realigned, or overlaid in the last year with funds from line 32. One mile of a four- lane road equals four lane miles.

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 33.

ROUTINE MAINTENANCE

Total lane miles with surface treatments, chip sealed, seal coated etc. on line 37. Total lane miles chip sealed, or seal coated in the last year with funds from line 37. One mile of a four-lane road equals four lane miles.

Total lane miles graded or bladed on line 40. Total lane miles graded or bladed in the last year with funds from line 40. 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.

Available Funds. This is a restatement of the amount in line 66.
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.

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

Deferred maintenance costs over the last 5 years (in dollars). To provide information to the legislature about the ongoing maintenance funding needs the local jurisdictions are asked to self-report their 5-year deferred maintenance needs. In the value, include any reconstruction, rehabilitation, pavement maintenance that has been deferred over the last 5 years.