



Auditor of State Bulletin

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**TO: City Auditors, Finance Directors and Treasurers
County Auditors
County Engineers
Township Fiscal Officers
Township Administrators
Village Clerks, Treasurers and Finance Directors
Village Administrators**

**FROM: Mary Taylor, CPA
Ohio Auditor of State**

SUBJECT: Bridges on the State Highway System within a Municipal Corporation

The Auditor of State's Office provided guidance on the reporting of infrastructure by Ohio cities and counties in Bulletin 2001-008. The Bulletin indicated that bridges on the State Highway System within a municipal corporation were to be reported by the county based on the county's responsibility for their construction and maintenance. It also indicated that the reporting responsibility for lift bridges on a state highway within a municipality was split among cities, counties, villages and the State. The purpose of this Bulletin is to update this guidance based on recent changes in the Ohio Revised Code.

REVISED CODE CHANGES

Sections 5501.49 and 5591.02, Revised Code were modified in H.B. 67 of the 127th General Assembly to read as follows:

5501.49 (Eff. 07/03/2007)

(A) The director of transportation is responsible for the construction, reconstruction, major maintenance and repair, and operation of all ~~lift~~ bridges located on the state highway system within a municipal corporation. ~~The responsibilities of the director pertain only to those lift bridges necessary for the initial construction or continued operation of the state highway system. The county or other person~~ public entity responsible for maintaining the pavements and sidewalks on either end of the bridge is responsible for the routine maintenance of all ~~lift~~ bridges located on the state highway system within the municipal corporation, ~~unless other arrangements have been made between the county and the municipal corporation to perform the routine maintenance.~~

(B) The director may enter into an agreement with the legislative authority of a municipal corporation or a county, upon mutually agreeable terms, for the municipal corporation or county

to operate and perform major maintenance and repair on any ~~lift~~ bridge located on the state highway system within the municipal corporation or county.

(C) The director is not required to obtain the consent of a municipal corporation prior to the performance of any ~~lift~~ bridge maintenance and repair. Except in an emergency, the director shall give a municipal corporation reasonable notice prior to the performance of any work that will affect the flow of traffic. No utilities, signs, or other appurtenances shall be attached to a ~~lift~~ bridge without the prior written consent of the director.

(D) As used in this section:

(1) Major and routine maintenance and repair relates to all elements of a ~~lift~~ bridge, including abutments, wingwalls, and headwalls but excluding approach fill and approach slab, and appurtenances thereto.

(2) "Major maintenance" includes the painting of a ~~lift~~ bridge, and the repair of deteriorated or damaged elements, ~~including~~ of bridge decks, including emergency patching of bridge decks, to restore the structural integrity of a ~~lift~~ bridge.

(3) "Routine maintenance" includes without limitation, clearing debris from the deck, sweeping, snow and ice removal, minor wearing surface patching, cleaning bridge drainage systems, marking decks for traffic control, minor and emergency repairs to railing and appurtenances, emergency patching of deck, and maintenance of traffic signal and lighting systems, including the supply of electrical power.

(4) "Operation" relates solely to lift bridges and to those expenses that are necessary for the routine, daily operation of a lift bridge, such as payroll, workers' compensation and retirement payments, and the cost of utilities.

5591.02 (Eff. 07/03/2007)

~~Except as provided in section 5501.49 of the Revised Code, the~~ The board of county commissioners shall construct and keep in repair all necessary bridges in municipal corporations on all ~~state and~~ county roads and improved roads ~~which~~ that are of general and public utility, running into or through the municipal corporations, and that are not on state highways.

NEW RESPONSIBILITIES

The statutory revisions now place the responsibility for the construction and major maintenance for all bridges on State highways within municipalities on the State. Based on these changes, the State will report these bridges as part of the State's infrastructure beginning in the annual report for fiscal year 2008. Local governments affected by these changes should eliminate these bridges from their annual reports for 2007.

NOTICE FROM ODOT

The Ohio Department of Transportation is in the process of sending a notice of these changes to the affected local governments. Included in this notification is the Department's recognition that the State is also responsible for the major maintenance of bridges over State routes inside a municipality when the bridge was built for the grade separation of the two systems.

REPORTING THE CHANGE

The elimination of these bridges from local governments' annual reports will result in losses for bridges that are not fully depreciated. Losses resulting from this change should be reported on the Statement of Activities in the General Government program. (Language updated based on AOS Bulletin 2008-007.) Note disclosure when the losses are substantial may be included in the Capital Assets note indicating that responsibility for the construction and major maintenance of these bridges has been shifted by a statutory change from the local government to the State.

QUESTIONS

If you have any questions about this Bulletin, please contact the Local Government Services Division of the Auditor of State at (800) 345-2519.

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