

INSTRUCTIONS

TO PREPARE THE FY 2011

COUNTY SECONDARY ROAD BUDGET

And

CONSTRUCTION PROGRAM

PREPARED BY: Office of Local Systems
Iowa Department of Transportation
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DEFINITIONS

ADVANCEMENT OF A PRIORITY LIST PROJECT

The process to advance a locally funded project from the program priority lists to the accomplishment list so the project may be let or constructed in the accomplishment year. This is typically accomplished using a resolution process provided in TPMS at the ICEA Service Bureau. In many cases, this process can be used in lieu of submitting a supplemental program. Details are contained in county engineers I.M. 3.11.

AMENDED SECONDARY ROAD BUDGET

A document adopted by the Board of Supervisors during the current fiscal year revising the receipts or expenditures as shown on the approved current secondary road budget. **These revisions shall be necessitated by bona fide unforeseen conditions arising during the budget year and must be approved prior to exceeding the previously approved expenditures.** The unforeseen condition(s) must be stated in the area provided in the TPMS Budget and Program submittal application. It must explain the “why” of what happened to create the need for an amended budget.

PROGRAM PROJECT ACCOMPLISHMENT LIST

The portion of the secondary road construction program which lists the local, farm-to-market and federal/state-aid projects proposed for construction in the next fiscal year -- the first year of the five-year program. The estimated cost of the individual projects shall be on a total cost basis in thousands of dollars.

PROGRAM PROJECT PRIORITY LIST

The portion of the secondary road construction program which lists the local, farm-to-market and federal/state-aid projects contemplated for the remaining four fiscal years. The estimated cost of the individual projects shall be on a total cost basis in thousands of dollars.

RESOLUTION TO LIST FM OR LOCAL PROJECT(S) NOT IN THE CURRENT PROGRAM

Any farm-to-market project listed in the five-year program will be considered to have satisfied the Iowa Code 310.11 requirement regarding farm-to-market statements. In case of unforeseen conditions, a farm-to-market or local project can meet the Iowa Code requirements in 310.11 and 309.22 by the Board of Supervisors completing and filing this resolution and the county engineer forwarding this information electronically via TPMS for Iowa DOT approval. Detailed procedures are shown in County Engineers I.M. 3.11

SECONDARY ROAD BUDGET

Adopted annually by the Board of Supervisors and submitted electronically to the Iowa DOT for approval on or before the fifteenth day of April of each year. The submittal must show the actual two previous fiscal years, the proposed current fiscal year and the proposed next fiscal year's receipts and expenditures.

SECONDARY ROAD CONSTRUCTION PROGRAM

Adopted annually by the Board of Supervisors and submitted electronically to the Iowa DOT for approval on or before April 15 of each year. The submittal must indicate the proposed local, farm-to-market and federal/state-aid construction projects for the next fiscal year, and a project priority list for the succeeding four fiscal years based upon available construction funds.

SUPPLEMENTAL SECONDARY ROAD CONSTRUCTION PROGRAM

A process used by the Board of Supervisors, during the current fiscal year, to revise the currently approved secondary road program. **These revisions shall be necessitated by unforeseen conditions arising during the program year and must be approved prior to the start of any additional construction work included in the supplement.** The unforeseen condition(s) must be stated in space provided in the TPMS program amendment application and must explain the “why” of what happened to create the need for a supplemental program.

COUNTY SECONDARY ROAD BUDGET

WHEN TO PREPARE AND SUBMIT

On or before April 15 of each year, the Board of Supervisors shall adopt and submit, for department approval, a secondary road budget for the next fiscal period beginning July 1 and ending June 30. The Office of Local Systems encourages an early submittal of this document in order to eliminate delays in reviews and approvals.

SUBMIT THE BUDGET ELECTRONICALLY THROUGH THE ICEA SERVICE BUREAU AS PER INSTRUCTIONS PROVIDED IN TPMS

Contact the ICEA Service Bureau for assistance if problems are encountered during the preparation and submittal process. We strongly recommend that you do not wait until the last minute to complete your submittal to avoid a late submittal if server problems occur.

GENERAL INFORMATION

In some cases, an explanation may need to accompany the submitted budget. The document itself is not designed to be self-explanatory; therefore, notes outlining the cause of any special circumstances will be advantageous to both the county and the department. The Budget and Program application includes the ability to provide such notes.

ITEMS CHARGEABLE TO VARIOUS CLASSIFICATIONS

In order to obtain a uniform accounting method, the coding and classification of expenditures outlined in your County I.M. Manual under I.M. 2.071 shall be followed. It is only with the cooperation of all counties that we can attain a reasonable, uniform method of budgeting, etc.

EXPENDITURES REIMBURSABLE TO SECONDARY ROAD FUND

Reimbursable items are those that are initially paid from your secondary road fund and repaid by outside agencies or by a transfer of other county funds, **except as noted in the last paragraph of this section.** To qualify as a reimbursable item, the work must be paid for out of secondary road funds and reimbursed to that fund by others in the same accounting year. If the transactions did not take place in the same accounting year, they should be treated as expenses in the current fiscal year and miscellaneous receipts in the next fiscal year. Other agencies may include other counties, cities, etc. Other county funds may include general, conservation, etc.

Reimbursement to the new equipment expenditure shall only be used if a county purchases, without trade, a replacement machine and then sells the old machine in the same accounting year. The amount of the sale shall be the reimbursable figure. This line item shall not be used for trade-in values or for amount received for selling non-replaced pieces of equipment.

You should estimate the expenditures from the secondary road fund for the next fiscal year that may be reimbursed to the secondary road fund on or before June 30 of the next fiscal year. They should be included in the expenditures listed in arriving at the total expenditures amount but will be subtracted to arrive at the net expenditures. For example, reimbursement for general maintenance work may affect the maintenance work sheet as well as those for equipment operations and possibly tools, materials, and supplies. Reimbursable amounts are accounted for in this system in order to more accurately determine the expense for secondary road operations only and not show as net expenditure those expenses which are of a non-secondary road operation nature.

This method should not be used when accounting for funds received from federal or state special programs, which are actually used for secondary road operation expenses. Examples are the federal and state bridge funding programs, disaster payments, the railroad programs, Traffic Safety programs, and the RISE program. To assure work accomplished using these funds is reflected in the net expenditures, the income must be accounted for as a receipt and not as a reimbursement. Expenditures should be programmed in the year they are expected to occur. Likewise the receipts should be programmed in the year they will be received.

BUDGET SHEET 1--THE TITLE SHEET

COUNTY CERTIFICATION

Include name of your county, fiscal year of the proposed budget and the date that the budget was adopted by the Board of Supervisors including the book and page number from the official board minutes. This should be filed in the county records.

THE RECEIPTS SHEET

Provide the following information for the four indicated fiscal years: second prior, first prior, current, and next.

1. COUNTY AUDITOR'S SECONDARY ROAD FUND BEGINNING BALANCE

List the auditor's balance of the secondary road fund at the beginning of each fiscal year. (Actual balance should be shown for second prior, first prior and current fiscal years. Show an estimated beginning balance for next fiscal year.) **NOTE:** The beginning balance for a particular fiscal year must equal the ending balance from the previous fiscal year. An explanation is required if there is a difference.

2. RECEIPTS FROM PROPERTY TAX LEVIES

Indicate the latest tax levy rate for secondary road purposes on property in the county. List the total property tax receipts for the fiscal years.

2A. LOCAL OPTION SALES TAX

List the amount of local option sales tax that your secondary road fund receives for the fiscal years.

3A. REGULAR ROAD USE TAX RECEIVED

List receipts to secondary road fund from the Road Use Tax Fund (RUTF). **NOTE:** Do not include transfer of road use tax to farm-to-market fund for construction.

3B. AMOUNT FOR 306.8A TJ (Senate File 451)

List the receipts to the secondary road fund from the transfer of jurisdiction fund as identified in 313.4 (6) of the Iowa Code. (Note: Do not report any payments received for your voluntary TJ agreements here. Those payments should be included in Item 8. Miscellaneous Receipts.)

3C. AMOUNT FOR 304.4 (3a) TJ (FM extensions in cities < 500 pop.)

List the receipts to the secondary road fund from the transfer of the FM extensions in the cities with populations less than 500 to the county per Iowa Code Section 306.4 (3a)

3D. TIME-21 Funds

List the estimated TIME-21 receipts to the secondary road fund as provided by the ICEA Service Bureau.

4. RISE FUNDS

List anticipated receipts to secondary road fund from the state Revitalize Iowa's Sound Economy (RISE) program.

5. BRIDGE REPLACEMENT FUNDS

List anticipated reimbursements for bridge replacement projects on local roads funded with

Federal Bridge Replacement Off-System (BROS) or state county bridge (SBRC) funds.

6. PROPOSED TRANSFER OF FARM-TO-MARKET FUNDS TO LOCAL SECONDARY FUND

List proposed transfers from the farm-to-market fund to the secondary road fund as per Iowa Code Section 309.10. The county must have a positive balance in its FM fund and the maximum amount, which can be transferred in the next fiscal year, is 50 percent of the anticipated farm-to-market allocation. Also see I.M. 2.03 for other restrictions.

7. REFUNDS AND/OR CREDITS

This line has been added, effective with the 2007 budget submittal, to provide a location to list refunds and/or credits for the first and second prior years rather than include them in the miscellaneous receipts. By adding this line the receipts portion of the budget more closely aligns with the annual report. Amounts are indicated here only if the refunds or credits occur in the same year as the taxes levied. If warrants for refunds in a previous year are cancelled, that amount should still be shown as a miscellaneous receipt. There is no need to estimate any amounts for the proposed current fiscal year or the proposed next fiscal year.

8. MISCELLANEOUS RECEIPTS

List the receipts from anticipatory certificates (Section 309.46) and the sale of county road and bridge bonds (Section 331.441-331.449). Do not show revenues from special levies, which pay interest on or retirement of said bonds because the county must maintain a special account for such funds.

Also include other receipts not included above, such as donations, sale of used equipment, materials, junk, permits, receipts from voluntary TJ agreements, receipts from special categorical funding programs (TSF, RR Xing, FEMA), etc. Clearly itemize next years various miscellaneous receipts. **(DO NOT INCLUDE REIMBURSABLE ITEMS.)**

List receipts to your secondary road fund from special assessment districts as outlined in Iowa Code Chapter 311.

9. TOTAL MISCELLANEOUS RECEIPTS

List the total of all miscellaneous receipts itemized in 7.

10. TOTAL RECEIPTS

List the total of lines 1, 2, 3, 4, 5, 6, 7, and 9. .

11. ROAD USE TAX FUNDS TRANSFERRED TO FARM-TO-MARKET FUND

Enter amount, if any, the State Treasurer will transfer from the county's road use taxes to the county's farm-to-market fund for construction. This action requires a resolution by the Board of Supervisors. Refer to County Engineers I.M. 2.01 for specific details and the resolution form.

SUMMARY OF EXPENDITURES SHEET

Please provide expenditure information for the following:

1. SECOND PRIOR YEAR - Actual from that year's annual report.
2. FIRST PRIOR YEAR - Actual from last year's annual report.
3. CURRENT YEAR - Estimated by adjusting the current year budget.
4. NEXT YEAR - Estimated by using prior years as guides or using the optional work sheets located on the Service Bureau Web site.

TOTAL EXPENDITURES--Enter total of the four budget control items, 70X + 020 + 71X + 72X.

Special Note: Counties paying cities under 500 population to maintain the FM extension that transferred to the county per Iowa Code Section 306.4 (3a) should budget those payments as expenditures in 71X. Accounting Code 458 has been added to the 450 - Roadway Maintenance category to track and report those payments.

AUDITOR'S BALANCE OF SECONDARY ROAD FUND AT END OF BUDGETING PERIOD

Enter auditor's fiscal year ending balance. Give actual amounts for second and first prior years. Give estimated balance for the current and next fiscal years. Note: The ending balance of a fiscal year must equal the beginning balance of the following fiscal year. If the ending balance and the beginning balance of the succeeding years are not equal, please note the reason. A proposed typical auditor's ending balance ranges from 10 to 25 percent of the anticipated total receipts for that year.

TOTAL--Enter total of TOTAL EXPENDITURES plus auditor's year end balance. Must equal total receipts.

Optional worksheets for completing the budget and program are included on the Iowa County Engineers Service Bureau website. Instructions related to the worksheets are also included there.

BUDGET CONSTRUCTION ESTIMATE

The budget construction estimate does not necessarily have to match the program accomplishment year local (LCL) estimate. These figures may differ due to duplicate items and/or the way some federal bridge replacement (BR) funds are handled. For example, a BROS project estimated at \$100,000 would be programmed as 20 LCL and 80 Federal Aid (FA) and budgeted as a \$100,000 construction expenditure. The necessary revenue to construct the project would be shown in two locations in the estimated receipts. The \$80,000 in FA would be shown on line 5, Bridge Replacement Funds and the \$20,000 local match would be included in either the total receipts for local tax levies or the Road Use Tax received.

BUDGET WORK SHEET FOR CONSTRUCTION (Located on Service Bureau web site)

The total cost of construction projects, anticipated to be done by the contract method, is shown in the right hand portion of this work sheet under the heading of Contract Construction Cost. Various work types are shown by cost accounting code. This breakdown may be used to compute your total construction costs by contract.

The total cost of construction projects, anticipated to be done by the day labor method, is shown in the left hand portion of this work sheet under the heading of Day Labor Construction Cost. The same work type listing is provided to assist with determining day labor construction costs. The total day labor construction costs transferred to the 020 Construction item in the budget must be reduced for equipment operations, tools, materials, and supplies expenditures which have been budgeted in the 600 series and will be used on day labor construction projects.

Duplicated expenditures 620, 630, and 650 are a prorated share of the expenditures for maintaining and operating equipment and included in the estimated cost of day labor construction projects. Equipment operation costs for day labor construction projects are estimated according to the anticipated number of hours individual pieces of equipment will be used on the construction projects multiplied by a determined hourly rental rate.

It is the responsibility of each county engineer's office to establish realistic equipment rental rates used in this and other accounting procedures for secondary road operations. Rental rates should include consideration for depreciation. The hourly rates contained in the Iowa DOT Schedule of Equipment Rates – FY 2008 in the Publications Page of Local Systems web site may be used for this purpose. These rates are mandatory for determining final project costs reported in accordance with the requirements of Section 314.1A of the Iowa Code.

Duplicated expenditures 655, 660, and 680 include tools, materials, and supplies used from stock on day labor construction projects.

The total duplicated items are then subtracted from the total day labor construction costs to obtain the adjusted day labor construction.

This procedure makes it possible for these items to be reflected in the estimated costs of day labor construction projects while the actual expenditure for the item is accounted for in the appropriate 600 series. Failure to make this adjustment would result in duplicating these expenditures.

Labor and related fringe benefits associated with day labor construction projects are not accounted for in the other series noted above and, therefore, are not considered duplicated items.

Tools, materials, and supplies purchased exclusively for a specific day labor project may be charged directly to the appropriate 300 series code and would then not be considered a duplicated item.

The net adjusted construction expenditure is transferred to the 020 Construction expenditure line in budget sheet 3.

COUNTY SECONDARY ROAD CONSTRUCTION PROGRAM

The “Official” copies of the five-year program, that the county maintains on file, will be composed of a title sheet, a paving point determination sheet, and as many construction project sheets as necessary to identify your construction work. TPMS provides an opportunity to complete a location map for every project that is programmed or a combined map showing all programmed projects. Maps should be completed for all projects but are required for all accomplishment year projects. Instructions for completing a single project map or a combined map are provided in TPMS. PLEASE NOTE: Programs with incomplete Accomplishment Year maps will not be approved until the projects are shown.

Farm-to-market projects listed in any year of the 5-year program will be considered to have met the requirement of Iowa Code Section 310.11 for the current fiscal year.

Projects to be funded with federal/state aid (i.e. BR, TSF, RISE) must be listed in the program for the total estimated costs which includes the portion paid with the federal or special funds.

WHEN TO PREPARE AND SUBMIT

On or before April 15 of each year, the Board of Supervisors shall adopt and submit to the department for approval a secondary road construction program for the next five fiscal years. This program should be based upon the construction funds (local secondary, farm-to-market and federal/state aid) estimated to be available for such years as stated in Iowa Code Section 309.22. The Office of Local Systems encourages early submittals in order to eliminate delays in revisions and approvals.

SUBMITTAL OF PROGRAM MUST BE DONE ELECTRONICALLY THROUGH TPMS AS PER INSTRUCTIONS PROVIDED BY THE ICEA SERVICE BUREAU WEB SITE

GENERAL INFORMATION

Subject to departmental approval, any locally funded project in an approved priority year may be advanced by resolution to the accomplishment year and the project accomplishment list may be revised due to unforeseen conditions. This process is accomplished using the TPMS budget and program application. If unforeseen conditions create a need to make multiple changes to the 5-year program, the TPMS budget and program application also provides a means to submit a supplemental program.

As with the budget, revisions to the program may require an explanation accompany the submittal. These explanations have proven to be advantageous to both the county and the department. You can accomplish this in TPMS by using the “Notes” line on the project’s data page.

PROGRAM SHEET 1--THE TITLE SHEET

This sheet needs to be signed by the county auditor, county engineer, and chairperson of the Board of Supervisors and filed in the proper county office.

PROGRAM SHEET 2--PAVING POINT COMPUTATION SHEET

When projects are programmed in TPMS you need to check in the space provided whether the project will be a grade for pave project “GP” or a pave project “P”. TPMS will direct you to a work sheet in the

Budget and Program submittal tool that will calculate all the points for your “GP” or “P” projects. The “P” should only be checked for those projects constructing new pavements. Resurfacing projects do not require paving points.

The points assigned for the various categories are for present federal functional class, State AADT, closest paved parallel route, percent trucks, and bonus points. **DO NOT** use future data unless the project will have a future development. Any bonus points must be accompanied by an explanation listing percent of cost sharing and entity being assessed (i.e., private, government, business, etc.). An explanation should also be included for truck percentages in excess of nine percent, AADT different from the current IDOT traffic maps, and any recent functional class changes.

Paving points will be determined by the following system.

PAVING POINT DETERMINATION SYSTEM

Fifty (50) paving points are required for all paving projects. Paving points are not required for bridge, culvert, 3R, and grade only projects. Although grade-for-pave projects are not required to meet the 50 point criteria for approval, they will be evaluated by the paving point system. Projects with RISE or Safety funds are not reviewed for points.

1. FEDERAL FUNCTIONAL CLASSIFICATION OF ROUTE		POINTS
A. Major Collector		25
B. FM w/both termini at a city, a major collector or higher system		20
C. Other FM		15
D. Local w/ major business or a development		10
E. Local continuous, no development		5
F. Local not continuous		0
Termini are project termini unless it connects to a paved route & type of major business/development is specified.		
2. CURRENT YEAR AADT		POINTS
A. One point per ten AADT of current traffic (per IDOT traffic flow map), up to a maximum of 40 points. 210 AADT would be 21 points. Use an average AADT over length of project.		40
B. Seasonal Routes--average peak volume may be used.		
C. Development Areas--5-yr forecast AADT may be used. Please note if current AADT is not being used and/or development is being considered.		
3. CLOSEST PAVED PARALLEL ROUTE		POINTS
A. One mile		0
B. Two miles		5
C. Three miles		10
D. Four miles		15
E. Five or more miles		20
NOTE: Average the distance on diagonal routes.		

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|---|---------------|
| 4. PERCENT TRUCKS | POINTS |
| Use one point for each percent of trucks up to a maximum of fifteen (15) percent = fifteen points. Specify reason & method used to determine any percentages in excess of nine (9) percent. | 15 |
| 5. BONUS POINTS (for assessments or third party contributions) | POINTS |
| Use one point for each two (2) percent of total project costs paid by assessment; i.e., twenty (20) percent paid by assessment would equal ten (10) points. Specify percent assessed or from third party contributions. | No maximum |

A hearing must be held **prior to submitting the program for approval** for any "accomplishment year" paving project with less than 50 points. A statement from the county engineer providing the date that a hearing was held is sufficient notice.

CONSTRUCTION PROJECT DETAIL WORKSHEETS

ALL PROJECTS NEED TO BE LISTED ON THE WORKSHEETS , INCLUDE ANTICIPATED CARRYOVER PROJECTS FROM THE PREVIOUS YEAR (i.e., programmed projects let and/or started but not completed).

“System Status” and “Day Labor” costs are mandatory information items and must be indicated in the spaces provided.

The following is the preferred method of listing projects in the five-year program:

1. An entry called "Accomplishment Year ROW" or "FY ROW" if applicable.
2. An entry to accommodate Accomplishment Year Balance Held in Reserve such as "FY__ Bal. in Reserve" or "Acc Bal in Reserve," if applicable.
3. The accomplishment year projects. (first of the five years)
4. The first priority year projects. (second of the five years)
5. The priority year projects for years three, four, and five in that order.
6. Complete location maps for all projects included in the five-year program.
7. A county may program a single line-item project to cover small projects (like culverts) that may come up during the year. However, the total estimated cost for that project cannot exceed the day labor limit in force when the program is prepared (currently that limit is \$90,000).

Accomplishment year ROW costs should be listed as a project line entry (See No. 1 above). Priority year ROW costs should be included in the project costs.

Accomplishment Year Balance Held in Reserve is a project line entry that can be used if desired to allow for overruns. While most counties do not use this category, several do feel a need for it. It is intended to allow for project overruns, and therefore should be limited to a maximum of 10% of the total accomplishment year project costs.

FM transfer projects must be designated as such in the locations provided in TPMS and the Budget and Program application.

Anticipated funding for programmed projects should be shown in one of the category columns (LCL, FM, SP, and FA) provided on the worksheets. Please note that the “SP” category is intended for special non-federal funds such as RISE, TSF, or state bridge funds. TPMS provides for indicating which special fund or federal fund is anticipated.

ADVANCEMENT OF A LOCAL PROJECT FROM AN APPROVED PRIORITY LIST

Due to unforeseen conditions, any locally funded project shown on the approved priority lists may be advanced to be let and/or constructed in the accomplishment year. Department approval of a resolution to advance a locally funded project is required before starting construction on any priority list project advanced in this manner. This resolution shall outline the description of the project being advanced, type of work, an estimated cost. TPMS provides a means to generate this resolution and subsequent submittal to the department for approval. Refer to County Engineers I.M. 3.11 for additional guidelines for preparation and submittal.

RESOLUTION TO ADD FARM-TO-MARKET OR LOCAL PROJECT(S) NOT IN THE CURRENT PROGRAM

If unforeseen conditions create a need for the county to construct a farm-to-market or locally funded project not listed in the current five-year program, a resolution by the Board of Supervisors needs to be adopted to satisfy Iowa Code Sections 309.22 or 310.11. Guidelines for completion and submittal of this resolution are shown in County Engineers I.M. 3.11.

PREPARATION OF AMENDED SECONDARY ROAD BUDGETS

The original budget shall be binding except that should bona fide unforeseen conditions arise, the Board of Supervisors may amend their original budget during the year for which it was adopted. The deadline for amendments is June 1. Such amendments shall be submitted to the department for consideration via the TPMS Budget amendment application. The submittal must include a statement regarding the reasons (unforeseen conditions) necessitating the amendment.

In order to comply with Iowa Code Section 309.96, an amended budget will need to be submitted for department consideration before expenditure of any control item listed on Sheet 3 of the original budget exceeds the budgeted amount by ten percent (10%) or the total budgeted expenditures are exceeded by any amount.

We recommend that tabulations of expenditures and obligations, in each budget classification, be compared to budgeted amounts at least monthly. This will be beneficial to management in deciding whether a proposed expenditure should be delayed or conditions justify a request for department approval of an amended budget.

AMENDED BUDGETS AT THE END OF THE YEAR TO COVER ACTIVITY AFTER THE FACT MAY NOT BE APPROVED. JUNE 1 IS THE DEADLINE FOR AMENDED BUDGETS.

When a budget is amended, the estimates as shown for both receipts and expenditures for the first prior fiscal year shall be modified from the original budget to actual receipts and expenditures. With these modifications, the figures shown in prior years, as well as those shown in the overall budget will reflect more accurately the operations of the county Secondary Road Department.

PREPARATION OF SUPPLEMENTAL SECONDARY ROAD CONSTRUCTION PROGRAMS

If unforeseen conditions require the county to add, delete, or change projects in the program accomplishment list, Iowa Code Section 309.22 provides for the Board of Supervisors to adopt and submit for department consideration, a revised list during the year. This supplemental program must be approved by the department prior to the start of the work. In extreme emergencies, verbal approval can be obtained from the Office of Local Systems and TPMS updated after the emergency situation has been alleviated. A supplemental program is not required for completion of carry-over projects from the previous year's approved program.

THE SUBMITTAL DEADLINE IS JUNE 1 OF EACH YEAR. A SUPPLEMENTAL PROGRAM SUBMITTED AFTER THAT DATE MAY NOT BE APPROVED.

SPECIAL NOTE: ALL RESOLUTIONS TO ADVANCE A LOCAL PROJECT OR ADD A FARM TO MARKET OR LOCAL PROJECT; AND ALL AMENDED BUDGETS OR SUPPLEMENTAL PROGRAMS MUST RECEIVE IOWA DOT APPROVAL BEFORE THEY ARE OFFICIAL.