



**INSTRUCTIONAL MEMORANDUMS
To County Engineers**

To	County Engineers	Date	November 2001
From	Office of Local Systems	IM No.	2.01
Subject	Transfer of Local Secondary Road Use Tax Funds to the Farm-to-Market Fund		

The purpose of this I.M. is to outline procedures to transfer your local Road Use Tax Funds to the Farm-to-Market Fund. Any portion of your allotment may be transferred to the Farm-to-Market Fund for improvements to, or construction of farm-to-market roads. Iowa Code Section 310.20 provides for this transfer of funds and provides a procedure for one method to accomplish the transfer.

A [sample resolution](#) (shown on back) should be used for requesting the state treasurer to transfer a certain amount of funds from a county's road use tax receipts to its Farm-to-Market fund. A brief description of the project, for which the additional Farm-to-Market Funds are to be used, is required to include location, types of construction, and the length of the project. The County Auditor should certify three copies of this resolution and mail them to the Iowa Department of Transportation's (Iowa DOT) Office of Local Systems, Highway Division, for processing.

A second method to accomplish a transfer is to issue a warrant payable to the Iowa DOT Farm-to-Market fund for deposit in the county's farm-to-market account. The warrant, along with a cover letter stating the project number, should be sent to the following address:

Cashier
Office of Finance
Iowa Department of Transportation
800 Lincoln Way
Ames, IA 50010