

INSTRUCTIONAL MEMORANDUMS

To Local Public Agencies



To: Counties	Date: July 7, 2023
From: Local Systems Bureau	I.M. No. 2.130
Subject: Transfer of Local Funds to the Farm-to-Market Fund	

Contents: The purpose of this I.M. is to outline procedures to transfer Local Funds to the Farm-to-Market Fund. Any portion of the county's Road Use Tax allotment, or other designated Local Funds, may be transferred to the Farm-to-Market Fund for improvements to, or construction of, farm-to-market roads. This I.M. also includes the following attachment:

[Attachment A](#) - Resolution for Transfer of Local Road Use Tax Funds to the Farm-to-Market Fund ([Word](#))

The most desirable method to accomplish a transfer is to issue a check payable to the Iowa DOT Farm-to-Market fund for deposit in the county's farm-to-market account. If the county is receiving a check from another entity, the check may be signed over to the Iowa DOT Farm-to-Market fund, if desired. The check, along with a cover letter stating the project number (if applicable), should be sent to the following address:

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

Send a copy of the cover letter to the Secondary Roads Engineer in the Local Systems Bureau.

A second, less desirable method, is to execute a resolution by the County Board of Supervisors 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. Iowa Code section [310.20](#) provides for this transfer of funds and provides a procedure for one method to accomplish the transfer. The sample resolution (see [Attachment A](#) to this I.M.) should be used to accomplish this. A brief description of the project (if applicable), for which the additional Farm-to-Market Funds are to be used, should include location, types of construction, and the length of the project. The County Auditor should certify the resolution and email the resolution to the Iowa Department of Transportation's (Iowa DOT) Local Systems Bureau, Secondary Roads Engineer, listed on the Local Systems Bureau [Contact Us](#) webpage, for processing.