Street Finance Report Instructions

2019

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Street Financial Report Information

General Information

Iowa Code section 312.14 requires all cities to submit the Street Financial Report (SFR) to the Iowa Department of Transportation (DOT) by September 30 of each year. In accordance with Iowa Code section 312.15, the Iowa DOT must notify the state treasurer of each city not in compliance with this requirement. Once notified, the state treasurer will withhold the Road Use Tax (RUT) funds allocated to the city until the city complies. If a city has not filed its report by December 31 of the same year, RUT funds shall not be allocated to that city and all funds withheld under this provision shall revert to the street construction fund of the cities.

Important Dates for the SFR

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>First week of July</td>
<td>SFR forms and instructions available online.</td>
</tr>
<tr>
<td>September 30</td>
<td>Completed reports are due to the Iowa DOT.</td>
</tr>
<tr>
<td>October 1</td>
<td>The Iowa DOT provides a list of delinquent cities to the state treasurer. The state treasurer withholds RUT funds from delinquent cities. When a delinquent city submits its report, the Iowa DOT will notify the state treasurer immediately and the city will again be eligible to receive RUT funds.</td>
</tr>
<tr>
<td>First working day in October &amp; November</td>
<td>The mayor of each delinquent city will be notified of the city’s delinquent status, in the form of electronic mail (email).</td>
</tr>
<tr>
<td>December 1</td>
<td>The mayor of each delinquent city will be notified of the city’s delinquent status by a certified letter.</td>
</tr>
<tr>
<td>December 31</td>
<td>Cities still in delinquent status as of this date will begin forfeiting all RUT funds withheld for the period beginning October 1 and ending whenever the city submits their report.</td>
</tr>
</tbody>
</table>
**Table of Contents**

SECTION ONE - GETTING STARTED 2
Set Up an Enterprise A & A Account 2
General Instructions 2
General FAQ 4

SECTION TWO - SIGNING IN 5
Office of Local Systems City SFR Website 5
Sign In Process 5
Navigating to the report form 6
SFR Form 7

SECTION THREE - THE REPORT FORMS 8
Instructions for Cover Page 8
Instruction for Summary Statement Sheet 10
Section A. Beginning Balance 11
Section B. Revenues 11
Section D. Maintenance 13
Instructions for Miscellaneous Revenues and Expenses Sheet 21
Itemization of Miscellaneous Revenues 22
Itemization of Miscellaneous Expenses 23
Instructions for Bonds, Notes, and Loans Sheet 24
Instructions for Project Final Costs Sheet 28
Section A: Columns 1-5 29
Section B: Columns 6-13 30
Instructions for Road/Street Equipment Inventory Sheet 38
Explanation Sheet 42
Payments Sheet 42

SECTION FOUR - WRAP-UP 43
Saving the Report 43
Printing the Report 44
Completed Report Process 45
Report Returned and resubmit of the SFR 46
Signing Out 46
Multiple Reports 46

SECTION FIVE – WEBSITE REFERENCES 47
DOT Website References 47
Other Websites 47
Section One:

Getting Started
Section One - Getting Started

Set Up an Enterprise A & A Account

To access the City SFR system, you will need to have an Enterprise A & A account. It is maintained by the State of Iowa, Department of Administrative Services. It is also used to log into your unemployment report and the Alcoholic Beverages Division for liquor license approval.


The website address for the City SFR is: https://secure.iowadot.gov/sfr/Default.aspx

Click on "Sign In" even if you do not have an account.

Cities may already have an account set up to use with other state reporting systems. If you do have an existing A & A Account, you may log in on the "Sign In" tab. (See Section two - Signing In)

If you do not have an A & A account, select the "Create An Account" tab at the top and follow the steps as it directs. Once an account is created, it may be 24-48 hours before that account can access to the Street Finance report.

General Instructions

All City Street Financial Reports (SFR) need to be completed according to the instructions. Before starting this process, its recommend that you carefully review the forms and gather all the required information. You will need to have all the required information before final submittal will be allowed.

Discard any previous instructions and follow the enclosed instructions in the preparation of your report.

Round figures to the nearest whole dollar; do not include cents. If no funds are to be accounted for, leave the space blank. Do not fill in blank spaces with zeros.

Do not use commas when entering dollar amounts. The form will automatically insert the commas after you have tabbed to the next space. For example: if you enter in "123456", it will appear as 123,456.
The Road Use Tax Fund (Column 1) should not show a negative balance, unless debt is actually outstanding (not paid). This must be explained on the “Explanation” page.

Columns containing a year date will require a four digit year.

Several things may affect your ability to access the forms on-line. The following may help:

- make sure that all Windows’ updates are installed and up to date.

- Enter your user name and password correctly, Instructions for the "Sign In Process" can be found in Section 2, page 5. (Don't forget the period!)

- Pop-up blockers, if installed, may prevent some windows from opening. Try one of the two following instructions: 1. The pop-up blocker will need to be turned off or disabled. 2. Press the "Ctrl" key on your key board at the same time as you are selecting what you want to open up. Example: click on the box showing the action you would like with the mouse curser at the same time as holding down the Ctrl key. (The Chrome browser seems to restrict pop-ups more than Internet Explorer.)

- Since this report is in electronic format you can access the report on any computer.

- Company’s firewall/filter settings may be restricting access.

- When entering in Principal and Interest Paid on Bonds, Notes and Loans on either the “Summary Statement Sheet” and/or the total on “Bonds, Notes and Loans” page must match on both pages or an error message will be received and the fields on the “Summary Statement Sheet” will be orange in color in column. Once the totals equal the field area will be white.
Frequently Asked Questions (General Questions)

Question: Do you need to have your City SFR published?
Answer: It is NOT required by the Iowa DOT, however, it may be required by your city council.

Question: Can you get an extension on when your City SFR is due?
Answer: No. Iowa Law requires your City SFR to be received by September 30. If it is not received by September 30, your money will be held until your City SFR has been received, up to December 15. After December 31st, you will lose the money.

Question: Who do I contact if I have questions covering the city’s RUT payments?
Answer: The State Treasurer’s Office in Des Moines, 515-281-7311.

Question: What account should you keep the money received from Transfer of Jurisdiction Fund?
Answer: The money is intended for maintenance of the street and the city will be responsible for maintaining that street, so the money must be put in an account that is used only for street purposes. Starting with FY 20, you can record this revenue in the Road Use Fund. Use a different account line than the regular RUT monthly payments for reconciliation purposes.

Question: The City SFR is not completed and turned in by September 30, what happens?
Answer: On the first of every month, after September 30, notification is sent to the Mayor informing them that the SFR for their city has not been received and that the city’s RUT money will be held until the completed City SFR is received by the Iowa DOT, up to December 15. After December 31st, you will lose the money.
Section Two:
Signing In
Section Two - Signing In

Office of Local Systems City SFR Website

Go to the Office of Local Systems website at: https://iowadot.gov/local_systems/street-finance-report-sfr/sfr-system

Select the "Access the SFR System" button option.

Sign In Process

Select “Sign In” to start.

Sign in with the Account ID and password.

When entering in the password it will appear to be all asterisks. No numbers or letters will appear for security.
Navigating to the report form

After you have successfully signed in you will see the heading “Street Finance Report” with a Instructions box.

Notice the “Fiscal Year” should be for the current report year already selected. Then click "Search SFR”. The update should automatically have the report option shown.

“Summary Details” should appear as pictured. Selecting the report by click on the words “New” under the “Status” option to open up the report to start working on the report to be completed.

The “Status” option is where you can see when the report is under Review, Approved, or Denied after submittal.

If there is not an “Summary Details” option, you cannot access the report under the Account Id you signed in with.

Once the report opens, navigate to the next page it can by selecting the title of the page tab or use the “Previous or Next” buttons.
SFR Form

The City SFR should look similar to the picture. It will have several tabs across the top for each of the report pages. The words will be highlighted in “Blue” on the tab of the report page you are working on.

The SFR will open up at the “Welcome” tab, which will be highlighted. There is nothing to enter or change on the Welcome tab.

The contact page and equipment page will be filled with information carried forward from last year’s report. The Summary page will also already have your beginning balance, carried forward from your ending balance on last year’s report as well as the total amount of Road Use Payments made to the City during the reporting year.

Report tabs highlighted in “Green” will require your attention for completion.

Let's get started!

To start work on the report, need to navigate to the “Cover Page” by selecting the tab or the option button labeled “Next”. This will take you to the “Cover Page” to work on completing.

**Attention Required: If you already saved your report, please look for the major information it may not saved properly, please re-enter the major information if it is not correct. (This is not an error message, Please ignore this if you entered the major information correctly)**
Section Three:
The Report Forms
Section Three - The Report Forms

Instructions for Cover Page

Complete the “Cover Page” by updating any information that has changed from the pre-filled information that is already provided on the report page. The information is has been carried forward from the previous year.

The Mayor and City Clerk’s names should be typed on the “Signature” lines, this constitutes as a signature.

**Do not** send in a hard copy of the cover sheet, with actual signatures, it will not be accepted.

Enter the telephone numbers as numbers only.
For example: 5152391256 will automatically be put in as (515)239-1256.

The resolution number must be entered in each year.

When you have completed working on the “Cover Page” continue by selecting the tab or the option button labeled “Next”. This will take you to the next page of the report, or select the tab for the page you want to work on completing.

**Note:** This “Cover Page” may be used by the city as their resolution documentation. After completing all of the forms, print the document (see “Printing” Section 4, page 44 in the instructions) for your City Councils review. The DOT does not require a paper copy of this page or the minutes from the council meeting during which the SFR was approved.
Frequently Asked Questions (Cover Page)

Question: With completing the report electronically how do I provide the signature for the mayor and city clerk? Do I mail this page in with the actual signatures?

Answer: Do not send in a hard copy of the page with the actual signatures, just type in the names.

Question: The council will not be meeting before the September 30th date, what penalties will the city receive?

Answer: There are not actually any penalty fees that the city will receive. The city RUT payments will be held until the report is submitted to the DOT, if before December 15th. After December 31st the city will lose the money.

Question: Why is the mayor’s information needed: e-mail and phone number?

Answer: For contact purpose, if there is a question on the report the DOT needs the contact information and if the city is delinquent in submitting the report the city mayor needs to be notified.

Question: Can this be used as the resolution document?

Answer: This meets the DOT required resolution. The city council and mayor would need to approve of it for the city to use this as the resolution.
Instruction for Summary Statement Sheet

Several of the City SFR forms have fields that are automatically filled-in or automatically calculate. They will appear shaded in gray and green on your screen. You will not be able to change these fields.

Column 1 – Road Use Tax Fund
Applies **only** to the Road Use Tax (RUT) Fund, which is money received from the State Treasurer.

Column 2 – Other Street Monies
Applies to revenues and expenses with any city monies for **street purposes only**.

Example: The General Fund may have a line for street lighting expense or the city may have received grant funding for a capital project to build a new road. These expenses are street related and get reported in column 2.

Column 3 – Street Debt
This column should include bonds, notes, and loans for only street related revenues and expenses for any debt service payments and must match the information on the Bonds/Loans tab. If the box in the totals column is orange, please compare the amounts on both tabs.

Column 4 - Totals
Total of all columns across automatically calculated and enter in column 4. The total funds accounted for on line M should equal the total funds available on line C. These figures give a total figure of the entire street program for your city. This is automatically calculated.
Section A. Beginning Balance

### A. BEGINNING BALANCE

<table>
<thead>
<tr>
<th></th>
<th>Road Use Tax Fund</th>
<th>Other Street Monies</th>
<th>Street Debt</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. July 1 Balance</td>
<td>$25,716</td>
<td>$0</td>
<td>$23,830</td>
<td>$49,546</td>
</tr>
<tr>
<td>2. Adjustments (Note on Explanation Sheet)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>3. Adjusted Balance</td>
<td>$25,716</td>
<td>$0</td>
<td>$23,830</td>
<td>$49,546</td>
</tr>
</tbody>
</table>

#### A.1. July 1 Balance

This is automatically placed from the previous year's City SFR from line “L. Ending Balance”.

#### A.2. Adjustment

Enter any adjustments made in the beginning balance(s). Explain all adjustments on the “Explanation Sheet”. If there is no explanation for an adjustment, the report will be returned from the DOT to the city for corrections. Attach an electronic copy of the general ledger or audit for any adjustment being made to “Column 1 Road Use Tax”.

#### A.3. Adjusted Balance

The sum of the beginning balance and adjustments, this is automatically calculated.

Section B. Revenues

Show actual revenues for the fiscal year on lines B.1. thru B.6. The descriptions are general and specific items should be matched with the closest description.
B.1. **Road Use Tax** (column 1 only)
This is the sum of all Road Use Tax (RUT) payments received by the city from the State Treasurer. This number will automatically be entered. **Do not** include interest earned, pursuant to section 12C.7(2) of the Code of Iowa. *Interest on RUT funds shall be shown on form Line B.6, column 2.*

*Note: 12C.7(2) Interest:* “Interest or earnings on investments and time deposits made in accordance with the provisions of section 12.8, 12B.10, 12C.1 and 12C.6 shall be credited to the general fund of the governmental body making the investment or deposit.”

B.2. **Property Taxes** (columns 2 and 3 only)
Show only the actual amount of property taxes collected and utilized for street use, not the total amount originally budgeted or levied in Column 2. Include property taxes levied for the retirement of street indebtedness in Column 3.

B.3. **Special Assessments** (columns 2 and 3 only)
Include all special assessments for current street work and also those which retire bonds for previous street work. **Do not** include assessments for other than street purposes.

B.4. **Miscellaneous** (columns 2 and 3 only)
This number will automatically be entered from the total on the Miscellaneous revenue page. For cities that have Miscellaneous revenue, go to “Instructions for Miscellaneous Revenues and Expenses Sheet” Section 3, page 21.

B.5. **Proceeds from Bonds, Notes, and Loans** (columns 2 and 3 only)
Include revenues for street purposes as shown in the “Instruction for Bonds, Notes, and Loans Sheet” Section 3, page 24.

B.6. **Interest Earned** (columns 2 and 3 only)
Include interest received from investments such as savings accounts, short-term deposits, other funding sources (including Road Use Tax, etc.), which are to be used for street expenses. **This is interest that is earmarked specifically to be spent on street expenses. It is NOT necessarily the entire interest amount deposited into the general fund.**

B.7. **Total Revenue**
Total lines B.1 thru B.6, this is automatically calculated.

**Total Funds Available**
Add line A.3 and line B.7 together, this is automatically calculated.
**Expenses** - expenses are to be placed on the line that most closely identifies the expense.

With regard to “Limitations on use of Road Use Tax Funds,” Iowa Code 312.6 states: “Funds received by municipal corporations from the road use tax fund shall be used for any purpose relating to the construction, maintenance, and supervision of the public streets.”

**Section D. Maintenance**

<table>
<thead>
<tr>
<th>EXPENSES</th>
<th>Road Use TaxFund</th>
<th>Other Street Monies</th>
<th>Street Debt</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>D. MAINTENANCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Roadway Maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Snow and Ice Removal</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**D.1. Roadway Maintenance**

Expenses for materials and routine work, including wages and operating costs for equipment required to keep the roadbed, surface, and drainage structures in good repair. Additional eligible expenses include repair and operating costs of maintenance equipment and operations and maintenance of building(s) to house street related equipment. **Do not include Snow and Ice Removal expenses, they are to be reported separately on line D.2 “Snow and Ice Removal”**.

**Definition of Repair or Maintenance**: means the preservation of a road, street, bridge, or culvert so that it is in sound or proper condition. The work may include minor replacements and additions necessary to restore the road, street, bridge, or culvert to its originally built condition with essentially the same design.

The following is a partial list of common expenses:

**Work Classified as Repair or Maintenance**

**Street**
- Reconditioning an existing surface by scarifying, milling, mixing, or reshaping, with the possible addition of material to restore material losses.
- On pavement surfaces, patching, surface treating, seal coating, joint filling, and mudjacking. Can include replacement of unsuitable base materials in patching operations.
- Resurfacing an existing granular street with gravel or stone.
- Resurfacing pavement with a single lift of Hot Mix Asphalt (HMA) less than two inches in thickness.
- Resurfacing pavement with HMA having a thickness of two inches or greater for less than 500 continuous feet.
• Replacement or widening of traveled way and/or shoulders in kind for less than 500 continuous feet.
• Replacement of curb, storm sewer, and/or sidewalk less than 500 continuous feet.
• Reshaping ditches, drainage channels, and side slopes to their original shape.
• Restoration of erosion control, including replacing topsoil, sod, reseeding, removing or repairing slides, and replacement of shrubs or trees.
• Installation of street traffic and directional signs.
• Replacement or repair of individual traffic signals and street lighting.
• Replacement or repair of guardrail for less than 500 continuous feet.
• Installation of accesses or entrances.
• Replacement of retaining walls or noise barriers in kind.
• Adding material (granular or asphalt) to shoulders for edge rut repair or in areas to prevent future edge rutting.
• Resealing an existing bituminous surface (seal-coat).
• Applying dust control (oils, chlorides, etc.).
• Patching concrete and bituminous surfaces.
• Cleaning or repair of Storm Sewer intakes and manholes. Do not include the cost of any to the sanitary sewer or water systems even if it is located within the street.
• Traffic services including keeping maintenance or replacement of signs, guard rails reflector posts, signals, and pavement markings.
• Maintainence and operation of the street lighting system, cost of the electricity, replacement of parts, painting, or replacement of single units due to defect or damage.
• Street cleaning for flushing, washing, or sweeping of the streets by machine or by hand and the proper disposal of such material.
• Pruning, maintaining, and removing trees or shrubbery on street right-of-way and over roadways as well as removal of weeds from streets.

Bridge and Culvert
• Cleaning, painting, and repairing structure.
• Making streambed corrections including minor channel changes, revetment, or the use of gabions.
• Replacements with essentially the same original design. Can include replacing a wood deck, stringers, piles, or beams with similar material involving essentially the same width and strength as the original structure.
• Replacing a culvert with a culvert of essentially equal size (width or diameter) or installing a culvert with a span or diameter of four feet or less.

D.2. Snow and Ice Removal
Expenses, including wages and operating costs of equipment, for the removal of snow and ice from streets, bridges, and other drainage structures. This includes the cost of materials such as salt or sand, including the application on the streets. This expense needs to be tracked separately from regular roadway maintenance.
Section E. Construction, Reconstruction, and Improvement

E. CONSTRUCTION, RECONSTRUCTION AND IMPROVEMENTS

<table>
<thead>
<tr>
<th></th>
<th>Engineering</th>
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<tbody>
<tr>
<td>2</td>
<td>Right of Way Purchased</td>
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<tr>
<td>3</td>
<td>Street/Bridge Construction</td>
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</tr>
<tr>
<td>4</td>
<td>Traffic Services</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

Definitions:

**Construction**: means the building or development of a road, street, bridge, or culvert in a new location when: 1) the new location deviates substantially from the existing alignment, and 2) the result is an entirely new road or street for the greater part of the length of the project.

**Reconstruction**: means a significant change to the existing type of road, street, bridge, or culvert; or its geometric and structural features. Some realignment and the use of current design criteria may be involved.

**Improvement**: means betterment to a road, street, bridge, or culvert. The work increases the value of the facility and enhances the facility, its traffic operations or its safety beyond the original design. The work would not be so extensive as to be classified as construction or reconstruction, but it could involve rehabilitation, restoration, or resurfacing (3R) work.

**Work Classified as Construction or Reconstruction**

**Street**
- Building new streets. This excludes developers’ subdivisions unless there is local public agency money involved.
- Removal of an old roadbed and rebuilding to a new grade, alignment, profile, and cross-section for 500 continuous feet or more.
- Widening an existing street sufficiently to change its geometric type, as from 2-lane to 3- or 4-lane, or from 4-lane to 6-lane in accordance to current design criteria.
- Addition of 500 continuous feet or more of frontage road.
- Surfacing of streets or shoulders with material higher in quality than the original for 500 continuous feet or more. Includes surfacing of granular or seal coat streets with Hot Mix Asphalt or Portland cement concrete.
- First purchase/initial installation of large traffic or directional signs, sign trusses, traffic signals and **street lighting** on newly constructed or reconstructed routes.
• Installations or extensions of curb, gutter or storm sewer for a continuous length of 500 feet.
• Reconstruction of an intersection and its approaches to a substantially higher type, involving a change in its character and layout. This includes changes from a plain to major channelized intersection or from an at-grade intersection to a grade separation and ramps.

**Bridge and Culvert**

• Building a new bridge or culvert on a street.
• Replacement of an existing bridge, or culvert with a span greater than 20 feet, with a new bridge or culvert that meets current design criteria.
• Building new flood control, flood prevention, and earthwork protective structures.

**Work Classified as Improvement**

**Street**

• "3-R" Projects

1. **Rehabilitation:** The traffic service improvement and safety needs may be of equal importance to the need to improve the riding quality. Projects may involve some intersection reconstruction, pavement widening, pavement replacement, shoulder widening, flattening foreslopes, drainage improvement, and improvement of isolated grades, curves, or sight distance by reconstruction.

2. **Restoration:** This category is primarily for the major resurfacing overlays that add a considerable amount of structure to the existing pavement. Usually resurfacing or overlays of a nominal four inches or more are included. In addition, some pavement widening, short sections of pavement reconstruction, shoulder widening, flattening foreslopes on high fills, and intersection reconstruction may be involved. Consideration may be given to improving isolated grades, curves, or sight distance by reconstruction or traffic control measures.

3. **Resurfacing:** Pavement resurfacing or overlays of two inches or more but less than a nominal four inches for 500 feet or more in continuous length fall within this category. Other types of work such as pavement patching or short areas of reconstruction, joint replacement or repair, and shouldering may be included.

• Addition of auxiliary lanes, such as speed-change, storage, or climbing lanes.
• Installation or replacement of sign trusses with one of current design involving oversize, illumination, or overhead installation.
• Expansion of an existing lighting system.
• Channelization of an intersection without substantial change in the scope of the original layout.
• Substantial addition to landscape treatment, such as topsoil, sod, shrubs, trees, etc.
• Upgrading traffic signals to current design.
• Installation of protective devices at railroad grade crossing.
• Extension or new installation of guardrail amounting to 500 feet or more.
• Constructing new or improving existing storm sewer systems to provide street drainage. RUT funds cannot be used when the storm sewer is not part of a street construction, reconstruction, or improvement project. Do not include the cost of sanitary sewer systems.

  **Sidewalks** that are the obligation of the city (must be 500 continuous feet or more in length). RUT funds cannot be used when the sidewalk project is not part of a street construction, reconstruction, or improvement project.

• New street lighting.
• Planting and removing trees or shrubbery on street right-of-way.

**Bridge and Culvert**

• The building or reconstruction of a bridge by strengthening, widening, and replacing piers or abutments. Involves strengthening to a higher design criteria than the original structure.
• Replacing a culvert with a structure of greater capacity and having a span or diameter greater than four feet, but less than 20 feet.

**E.1. Engineering**
Those expenses, including wages, for engineering on street construction, reconstruction, or improvement projects; including traffic counts, preliminary surveys, design, construction surveys, and consultant’s fees.

**E.2. Right-of-Way Purchased**
Those expenses for purchase of land for streets, including easements / access rights. This includes purchasing costs such as legal fees, recording fees, and salaries for agents and appraisers.

**E.3. Street/Bridge Construction**
Those expenses, including wages, operating costs of equipment and material, involved in a street construction project. The *cost of the work in this fiscal year* should be shown.

**E.4. Traffic Services**
Those expenses for the initial traffic signing of streets or major resigning projects on established streets. Also include the installation, replacement, or major improvement of traffic signals. Any maintenance expense on existing signing should be reported under D.1 Roadway Maintenance *(Beginning FY 20 the chart of accounts has separate lines for new vs replacement of existing signage.)*
J.2. *** Admin. fees (paying agent fees, etc) for bonds need to be reported in Line F - Administration ***

<table>
<thead>
<tr>
<th>F. ADMINISTRATION</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
</tr>
</thead>
<tbody>
<tr>
<td>G. EQUIPMENT</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>H. MISCELLANEOUS</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

F. **Administration**
Include all costs for all salaries and expense of administrators, directors of public works, city engineers, and street superintendents, based on the relative time given to street construction and maintenance work. This line should include any of the above that is attributed to streets, but not chargeable to a specific project. Also, list any bond fees here as well (registrar fees, paying agent fees).

G. **Equipment**
Equipment purchased and leased are reported here; including any lease payments (principal and interest totals, if applicable) of equipment.

H. **Miscellaneous** (columns 2 and 3 only)
This number will automatically be entered from the total on the Miscellaneous expense page. For cities that have Miscellaneous expense, go to “Instructions for Miscellaneous Revenues and Expenses Sheet” Section 3, page 21.

**Section J. Street Debt**

For cities that have outstanding street related debt, this reports the total principal and interest paid during the fiscal year. Go to “Instructions for Bonds, Notes, and Loans Sheet” Section 3, page 24.

<table>
<thead>
<tr>
<th>J. STREET DEBT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Bonds, Notes, and Loans - Principal Paid</td>
</tr>
<tr>
<td>2. Bonds, Notes, and Loans - Interest Paid</td>
</tr>
</tbody>
</table>

J.1. **Principal Paid**
Report all principal paid on street debt obligations. **Do not include parking lots, garages, or ramps.** The total (Column 4) of Principal Paid must match the “Principal Road(s)” totals on the “Bonds, Loans and Notes Sheet”.

J.2. **Interest Paid**
Report all interest paid on street debt obligations. **Do not include parking lots, garages, or ramps.** The total (Column 4) of Interest Paid must match the “Interest Road(s)” on the “Bonds, Loans, and Notes Sheet”.

*** Admin. fees (paying agent fees, etc) for bonds need to be reported in Line F - Administration ***
### Section Totals

<table>
<thead>
<tr>
<th>TOTALS</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>K. TOTAL EXPENSES</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>(Lines D thru J)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>L. ENDING BALANCE</strong></td>
<td>$159,230</td>
<td>$0</td>
<td>$23,830</td>
<td>$183,060</td>
</tr>
<tr>
<td>Line (C - K)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>M. TOTAL FUNDS ACCOUNTED</strong></td>
<td>$159,230</td>
<td>$0</td>
<td>$23,830</td>
<td>$183,060</td>
</tr>
<tr>
<td>FOR</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(K + L = C)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### K. Total Expenses
Total lines D through J, this is automatically calculated.

#### L. Ending Balance
Subtract line K from line C. This is the ending balance for the current year, this is automatically calculated. You do not need to spend the Road Use funds, or any other funds on this report to exactly zero by the end of the year.

**Balances should not be negative; if a negative balance occurs it must be explained on the “Explanation Sheet”. If there is no explanation for an negative balance, the report will be returned from the DOT to the city for corrections.**

A negative balance may be correct if a project has been paid for and reimbursement funds from a grant, for example, have not yet been received. Please include such explanation on the explanation tab.

#### M. Total Funds Accounted For
Add line K and line L. Line M should also equal line C, this is automatically calculated.
Frequently Asked Questions (Summary Statement Sheet)

Question: Can you invest RUT monies?
Answer: Yes, but continue to show principal amount in Column 1. Do not deduct the investment amount from Column 1. Interest from the investment is reported in Column 2 on line B.6.

Question: Can you use Road Use Tax money for a maintenance building?
Answer: You can use RUT money for the portion used to house maintenance equipment. If using RUT money, show in Column 1 as maintenance.

Question: Where do we report the street light expense?
Answer: If the street light expense is the monthly usage expense, show it as Roadway Maintenance as listed on page 14. If the street light expense is related to a project then show it as Street/Bridge Construction as listed on page 17. Street lighting may be paid for with road use funds (use column 1) or other city funds, such as from the general fund (use column 2).

Question: On this page it shows an expense line for Snow and Ice Removal, we consider this as maintenance, this needs to be tracked separately?
Answer: Yes, there are separate lines for Snow and Ice Removal and Roadway Maintenance to be shown separately. Section 3, page 13 defines the expense for Roadway Maintenance. Section 3, page 14 defines the expense for Snow and Ice Removal.

Question: In column 4 on line “J.1 Principal Paid” is orange, what needs to be done for this to be corrected?
Answer: This is related to the Bonds/Notes/Loans page. Check that the total principal roads paid match on both of the summary statement page and the bonds/notes/loans page.

***Often times this happens when the bond is not 100% for streets. Only the street portion of the payment should be entered, not the entire bond payment amount.
Instructions for Miscellaneous Revenues and Expenses Sheet

On the Revenues section of this form, choose the correct “Code Number and Itemization of Miscellaneous” description from the “Itemization of Miscellaneous Revenues” found Section 3, page 22. The description from the “Itemization of Miscellaneous Expenses” Section 3, are on page 23.

This page can be left blank if there is no information to be reported on the Miscellaneous Sheet.

To add a Miscellaneous Revenue or Expense, start by selecting “Add New Row” under the correct section of the report page. Top section is Revenues, the bottom section is Expenses.

Select the down arrow to get the drop-down listing of itemization categories. Select the correct itemization category by highlighting that selected choice. Select “Save” to save the entry or “Cancel” to cancel the entry. A confirmation message will appear.

If more revenues are to be reported, select “Add New Row” to continue adding all the revenues and selecting the correct itemization category for each type reporting. Totals will calculate automatically and be placed on the “Summary Statement Sheet” on lines B.4 and H.

Reporting revenue(s) on the miscellaneous page does not necessarily mean that there will be an expense on the miscellaneous page. Report expenses using the correct lined item expense shown on the “Summary Statement Sheet”.

To make changes/corrections to the amounts entered select the “Edit” pencil icon. Once the new amount is entered, it will automatically update the total amount that is placed on the “Summary Statement Sheet” on line B. 4 and H.
Itemization of Miscellaneous Revenues: (columns 2 and 3 only)

Be sure to separate and identify all miscellaneous revenues according to the following categories. Come as close as possible to the category that best fits the revenues.

<table>
<thead>
<tr>
<th>Code No.</th>
<th>Description</th>
<th>Code No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>110</td>
<td>Parking Revenue</td>
<td>170</td>
<td>Reimbursements (Misc.)</td>
</tr>
<tr>
<td>112</td>
<td>Utility Revenue</td>
<td>171</td>
<td>Sales of New Material (Rock, Culverts, Etc.)</td>
</tr>
<tr>
<td>115</td>
<td>Other Governments (Misc.)</td>
<td>172</td>
<td>Labor and Services</td>
</tr>
<tr>
<td>116</td>
<td>Other Cities</td>
<td>173</td>
<td>Reimbursement for Damages</td>
</tr>
<tr>
<td>117</td>
<td>Counties</td>
<td>174</td>
<td>Sales Tax/Local Option</td>
</tr>
<tr>
<td>118</td>
<td>School Districts</td>
<td>180</td>
<td>Receipts From Sales</td>
</tr>
<tr>
<td>120</td>
<td>State Government (Misc.)</td>
<td>181</td>
<td>Junk and Old</td>
</tr>
<tr>
<td>121</td>
<td>State Reimbursement</td>
<td>182</td>
<td>Property or Buildings (Sale or Rent)</td>
</tr>
<tr>
<td>122</td>
<td>RISE Funds</td>
<td>124</td>
<td>Iowa DOT</td>
</tr>
<tr>
<td>123</td>
<td>Various State Grants</td>
<td>125</td>
<td>City Highway Bridge Program</td>
</tr>
<tr>
<td>126</td>
<td>Iowa Community Development</td>
<td>127</td>
<td>U-STEP</td>
</tr>
<tr>
<td>140</td>
<td>Federal Government (Misc.)</td>
<td>124</td>
<td>Iowa DOT</td>
</tr>
<tr>
<td>141</td>
<td>Community Development Block Grant</td>
<td>140</td>
<td>Federal Government (Misc.)</td>
</tr>
<tr>
<td>142</td>
<td>EDA (Economic Development Admin.)</td>
<td>141</td>
<td>Community Development</td>
</tr>
<tr>
<td>143</td>
<td>FEMA (Fed. Emergency Mgmt. Admin.)</td>
<td>142</td>
<td>EDA (Economic Development Admin.)</td>
</tr>
<tr>
<td>144</td>
<td>FHWA Participation (Fed. Hwy. Admin.)</td>
<td>143</td>
<td>FEMA (Fed. Emergency Mgmt. Admin.)</td>
</tr>
<tr>
<td>145</td>
<td>FTA (Federal Transit Admin.)</td>
<td>144</td>
<td>FHWA Participation (Fed. Hwy. Admin.)</td>
</tr>
<tr>
<td>146</td>
<td>UDA (Urban Development Grant)</td>
<td>145</td>
<td>FTA (Federal Transit Admin.)</td>
</tr>
<tr>
<td>147</td>
<td>Emergency Relief</td>
<td>146</td>
<td>UDA (Urban Development Grant)</td>
</tr>
</tbody>
</table>

Use only one code one time with each of the Columns 2 or 3. Enter figures for the same code selection with a total calculated amount. If a breakdown of the calculated amount is needed for notation purposes use the “Explanation Sheet”.

Note: * Transfer of Jurisdiction payments received from the County, use “Code 117 – County” to report monthly payments received from the county to maintain the Farm-to-Market Extensions within the city limits. These payments should be shown on the “Miscellaneous Revenues and Expenses Sheet”, Column 2.

** Transfer of Jurisdiction payment received from the DOT per a Transfer of Jurisdiction agreement with a one time payment. Use “Code 124 – Iowa DOT” to report this payment to the city from the DOT. This payment should be shown on the “Miscellaneous Revenues and Expenses Sheet”, Column 2.
**Itemization of Miscellaneous Expenses: (columns 2 and 3 only)**

Itemization of expenses should be kept to a minimum. Examples include: “Insurance” for equipment, “Buildings” street maintenance building(s), and claim(s) pertaining to streets, and “Administrative Costs” bond registrar fees for street purposes. Come as close as possible to the category that best matches the expense.

<table>
<thead>
<tr>
<th>Code No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>210</td>
<td>Buildings</td>
</tr>
<tr>
<td>220</td>
<td>Insurance</td>
</tr>
<tr>
<td>230</td>
<td>“On Street” Parking only</td>
</tr>
<tr>
<td>240</td>
<td>Administrative Costs</td>
</tr>
<tr>
<td></td>
<td>(Printing, Legal Fees, Bond Registrar Fees, Etc.)</td>
</tr>
</tbody>
</table>

Use only one code one time with each of the Columns 2 or 3. Enter figures for the same code selection with a total calculated amount. If a breakdown of the calculated amount is needed for notation purposes use the “Explanation Sheet”. You can show the breakdown of the combined calculated figure there.

**Frequently Asked Questions (Miscellaneous Revenues & Expenses Sheet)**

**Question:** Can you transfer RUT money (for a capital project or for use in the general fund)?

**Answer:** NO All RUT funds must stay in the Road Use fund. Show all expenditures of these funds on the line with the closest description in Column 1. **Beginning in FY 20 you will be allowed to transfer RUT to a capital projects fund.**

**Question:** Where do you show Tax Increment Financing (TIF) monies received?

**Answer:** If being used for street purposes, it is shown in Column 2 using code 195 Tax Increment Financing is noted on the drop down listing, considered miscellaneous revenue.

**Question:** How do I show transfers?

**Answer:** Transfer are not to be shown on this report. Just report what revenue paid for what expense. Example: TIF paid for maintenance, select the TIF code 195 put amount in Column 2 and show the expense on the “Summary Statement Sheet” on line D.1 column 2 maintenance expense to show that TIF paid for that expense. **The report for FY 20 WILL have a place to show transfers. Please record them correctly in your general ledger using the chart of accounts.**

23
Instructions for Bonds, Notes, and Loans Sheet

The “Bonds, Notes, and Loans Sheet” is a supplemental worksheet for guidance and use in tabulating street debt activity during the reporting period.

This form is to be completed if your city has street debt. Cities that have previously reported street debt will find the “Bonds, Notes, and Loans Sheet” partially completed with information from last year’s submittal. It should be carefully reviewed and updated with completing principal and interest information on the “Summary Statement Sheet” (lines J.1 and J.2).

This page can be left blank if there is no information to be reported on the Bonds/Notes or Loans page.

**New Bond**: If you have a “New” Bond/Note/Loan to be reported, select “Add New Row” to add in the new information. The check box to indicate a new bond being reported will be automatically marked. Note: When this is a new bond, note, or loan you need to enter the amount obtained for street purposes on the “Summary Statement Sheet” on line B.4. On the “Summary Statement Sheet” line B.5, Column 4, must match the New Bond Totals on the “Bonds, Notes, and Loans Sheet”.

**Debt Type**: If reporting as a new bond; select one of the following from the listing: General Obligation/Revenue Bonds, Special Assessment, or Short Term Notes/Loans (Construction Warrant/Interim Financing). Click on the down arrow to get the drop-down listing of Debt Type categories. Select the correct itemization category by clicking on that choice. It will then be highlighted. If the bond had been report in previous report this option will not be available.
Debt Purpose: If reporting as a new bond; categorize as one of the following from the listing: street improvements, curb and gutter, paving and construction, equipment, trees, bridge / building, storm sewer, sidewalk, street lighting, or parking meters. Click on the down arrow to get the drop-down listing of Debt Purposes categories. Select the correct itemization category by clicking on that choice. It will then be highlighted. If the bond had been reported in previous report this option will not be available.

Issue Date: Enter the date the debt was issued (mm/dd/yyyy).

Issue Amount: Report the full amount of the bond/note/loan issued.

% Related to Road(s): Enter the percent of the bond that is for roads. The system will calculate according to the percent entered and the issue amount. The system then will place the dollar amount figure on the “Statement Summary” sheet on line B. 6 in column 4.

For example: if debt was for dual purpose ($70,000 library and $30,000 paving total of $100,000), show only the percent related to paving, 30% would be entered. On the Summary Statement page on line B.6 column 4 the system will show $30,000.

Year Due: Enter the year debt will be paid off (yyyy).

Principal Balance as of 7/1 or After: For existing debt, enter the principal balance of debt, at the beginning of the fiscal year. For new debt during the fiscal year, enter the “Issue Amount” of the debt. Be sure to explain the reallocation of changes to the balance on the “Explanation Sheet”. When changing the amounts need to note the old bond amount and the new bond amount with the bond number that is assigned to it by DOT. If there is no explanation the report will be returned from the DOT to the city for corrections.

Total Bond Principal Paid: Enter the total principal paid on debt from July 1 – June 30. To enter the amounts do this by selecting “Edit” pencil icon.

Total Bond Interest Paid: Enter the total interest paid on debt from July 1 – June 30. To enter the amounts do this by selecting “Edit” pencil icon.

Principal Road(s): This is automatically calculated according to the percent to roads. This total has to match the total principal paid on line J.1 column 4 on the “Summary Statement” sheet.

Interest Road(s): This is automatically calculated according to the percent to roads. This total has to match the total interest paid on line J.2 column 4 on the “Summary Statement Sheet”.

Principal Balance as of 6/30: This is the ending fiscal year balance after the principal payment was made. Subtract the "Total Principal Paid" column from the "Principal Balance as of 7/1 or after" column, this is automatically calculated. It Does Not subtract the “Interest Paid” from the balance.
Select “Save” to save the entry or “Cancel” to cancel the entry. A confirmation message will appear.

Totals will calculate automatically and be placed on the “Summary Statement Sheet” on lines B.5 and J.1 and J.2 in Column 4. (Check to be sure the total principal paid and total interest paid match on both of the “Summary statement” and “Bonds/Notes/Loans” pages.)

*** Admin. fees (paying agent fees, etc) for bonds need to be reported in Line F - Administration ***
Frequently Asked Questions (Bonds, Notes, and Loans Sheet)

Question: The bond amount has changed from what was first reported, how do I report the new changed amount?

Answer: Change the bond amount in the “Issue Amount” and in the “Principal Balance as of 7/1”. You must explain this change on the “Explanation Page” or the change will not be allow. When changing the amounts need to note the old bond amount and the new bond amount with the bond number that is assigned to it by DOT in column “DOT Use Only”. If there is no explanation the report will be returned from the DOT to the city for corrections.

Question: Have a new bond that has also paid off an old bond that had been reported, how does the old bond get removed from the report?

Answer: When reporting the new bond, make sure and show the old bond and the remaining balance being paid off on both the “Bonds, Notes, and Loans” Sheet and the “Summary Statement Sheet” page in the Principal Paid on line J.1.

Question: Receiving an error message regarding the bonds total and summary sheet principal and interest paid lines. Column 4 shows in orange.

Answer: The total principal and total interested paid on bond(s) needs to match the Principal Paid and Interest Paid on the “Summary Statement Sheet” or error messages will be received and on the “Summary Statement Sheet” the lines will be a orange color.

Once the balances match the lines will be white and no error messages will be received.

Question: There is a bond showing on the report that should be removed, how is this done on? Will it be removed if I click on the “Delete” at the end of the row?

Answer: If a bond should have been removed and has not been shown paid off, need to zero out the “Principal Balance as of 7/1 or after”. That will then remove the bond from the report and in our database system. If you click on the “Delete” option at the end of the row, the report will be returned to the city for the above mentioned correct steps to remove the bond. Need to also note on the “Explanation” page the reason for the removal of the bond.
Instructions for Project Final Costs Sheet

The “Project Final Costs” sheet was developed in accordance with Iowa Administrative Code, Transportation [761], Chapter 178 to report the final total cost (not partial costs) of city street projects. **Only Construction, Reconstruction or Improvement projects are required to be reported on this sheet. Maintenance projects do not need to be reported. Please read the definitions and FAQ's carefully!**

For the reporting period, cities with less than 50,000 population should report projects with construction, reconstruction, or improvement costs greater than $43,200. This is 90% of the $48,000 bid threshold. Cities with 50,000 population or greater should report projects with construction, reconstruction, or improvement costs greater than $62,100. This is 90% of the $69,000 bid threshold. The bid threshold can be found at [https://iowadot.gov/local_systems/publications/bid-and-quote- thresholds](https://iowadot.gov/local_systems/publications/bid-and-quote-thresholds)

This form and the documentation used to develop the costs are public records. As such, they are open to review to see if a city actually saved money by doing the work with their own city labor, materials, and equipment. Iowa Code Section 314.1 requires public agencies to advertise and let to bid any public improvement that involves construction, reconstruction, or improvement of a highway, bridge, or culvert that has a cost in excess of the applicable bid threshold. The public agency has the option to reject bids and re-submit the project or build with their own city labor, materials, or equipment at a cost not in excess of the lowest bid received. The public agency should exercise extraordinary care to keep accurate records of their city labor, materials, and equipment costs to insure the project doesn’t exceed the bid thresholds or the lowest bid received. Also, projects should not be arbitrarily cut up into smaller projects to avoid complying with the bid threshold requirement to let a project.

Definitions:

**Construction:** means the building or development of a road, street, bridge or culvert in a new location when: 1) the new location deviates substantially from the existing alignment, and 2) the result is an entirely new road or street for the greater part of the length of the project.

**Reconstruction:** means a significant change to the existing type of road, street, bridge, or culvert; or its geometric and structural features. Some realignment and the use of current design criteria may be involved.

**Improvement:** means a betterment to a road, street, bridge, or culvert. The work increases the value of the facility and enhances the facility, its traffic operations or its safety beyond the original design. The work would not be so extensive as to be classified as construction or reconstruction, but it could involve rehabilitation, restoration, or resurfacing (3R) work.

**Maintenance:** means the preservation of a road, street, bridge, or culvert so that it is in sound or proper condition. The work may include minor replacements and additions necessary to restore the road, street, bridge, or culvert to its originally built condition with essentially the same design.

For examples of work classified as construction, reconstruction, or improvement, see Section 3, page 15.
Since this form shows the final total cost of these projects, this amount does not need to match construction expenses identified on lines E.1 - E.4 of the “Summary Statement Sheet”. Some projects may have started in a previous fiscal year and were just completed in this reporting.

If your city has multiple Projects each one will need to be listed. Select the “Add New Row” and complete the necessary information for that project. Select “Save” to save the entry or "Cancel" to cancel the entry. A confirmation message will appear.

This sheet is divided into Section A and Section B to accommodate all project information on 1 page. Projects will have info in both sections.

**If there is nothing to report** on this sheet, check the box “Check here if there are no entries for this year” on the sheet. If no entry is made on this page it will not allow submitting the report without the check box being marked.

**Section A: Columns 1-5**

**Column 1 - Project Number:** Enter the project number assigned to the project. This may be the number used in a public letting; programmed in a construction, reconstruction or improvement program; or assigned by the city for accounting purposes.

**Column 2 - Estimated Cost:** Enter the city's or engineer’s estimate of the project cost; the cost that was in the construction, reconstruction, or improvement program; or the cost at the time of the public hearing for the project.

**Column 3 - Project Type:** Enter one of the project types as defined below:

- **Bridge:** The definition of "bridge" in Iowa Code section 309.75 applies. This project type includes removal of existing structures and all new construction, reconstruction, and improvement of bridges.

- **Culvert:** The definition of "culvert" in Iowa Code section 309.75 applies. This project type includes new construction or installation of an individual box or pipe culvert with a span or diameter that is greater than 4 feet but no greater than 20 feet.
Roadway Construction: This project type includes, but is not limited to all types of excavation, overhaul, clearing and grubbing, removal of pavement, and culverts included with grading.

Surfaces: This type includes, but is not limited to:
(1) Hot Mix Asphalt and Portland cement concrete pavements and overlays on roads, streets, and shoulders; and
(2) stabilized bases and granular surfacing on new grades.

Roadside Construction: This project type includes, but is not limited to:
(1) Erosion control structures such as check dams and letdown structures.
(2) Landscape treatments such as seedbed preparation, seeding, sodding, mulching, fertilizing, and planting of shrubs and trees on newly graded roads.
(3) Construction of shoulders on paved roads and rebuilding or raising entrances due to shoulder construction.

Traffic Control: This project type includes, but is not limited to, installation of major signs, traffic signals, railroad crossing signals, guardrail, street lighting, construction signing, and pavement markings on newly paved roads and streets.

Miscellaneous: This project type includes but is not limited to construction, reconstruction, or installation of storm sewers, retaining walls, noise barriers, and sidewalks.

Click on the down arrow to get the drop-down listing of Project Type categories. Select the correct itemization category by clicking on that choice. It will then be highlighted.

Column 4 – Public Letting? Enter “Yes” or “No” to indicate if the project was publicly advertised and let for bids.

Column 5 – Location & Project Description (limits, length, size of structure): Enter the location of the project and a detailed description identifying the limits of the project, the size of the structure, etc.

Section B: Columns 6-13

Column 6 - Contract Work – Contractor Name: On projects or parts of a project where a contract was signed, enter the contractor’s company name in this column.

Column 7 - Contract Work - Contract Price: Enter the dollar amount of the original contract.

Column 8 - Contract Work - Additions/Deductions: Enter the total dollar amount of all additional cost or cost reductions as determined by change orders or bid item quantity adjustments. Do not include original contract price.
Column 9 - City Labor – Labor: Enter the total dollars associated with the construction work performed by city employees on the project. Include the total salaries (including overtime), plus corresponding fringe benefit costs (IPERS, FICA, insurance, etc.), paid to public employees for the time they worked on the project.

Column 10 - City Labor – Equipment: Enter the total dollars associated with the equipment used on this project. The rate for the individual pieces of equipment may be the actual lease or rental rate, if the equipment is leased or rented; or the rate as determined by the Iowa DOT at the following website https://iowadot.gov/local_systems/publications/county-and-city-reports. If a piece of equipment used on the project is not shown on Iowa DOT website, then contact the Office of Local Systems, Brenda Boell (515-239-1437) for assistance. Do not use locally determined rental rates.

Column 11 - City Labor – Materials: Enter the total cost of materials and supplies acquired, consumed, or expended for the project. This may be the cost directly chargeable by invoice or charged from stock. If used material is utilized, enter the salvage value.

Column 12 - City Labor – Overhead: Enter the overhead or indirect costs incurred by the city, as a pro rata share associated with the city labor project. If a city has determined an overhead rate based on an accountant’s review of their public records, that rate may be used. If no overhead rate has been determined, then use 10% of the total direct salary or wage costs (excluding fringe benefits) charged to the project.

Column 13 – Total: Enter the total cost of the project. Calculate the total by adding Columns 7 through 12, this is automatically calculated.

If more lines are needed just select the “Add New Row” to complete the information on another project.

Select “Save” to save the entry or “Cancel” to cancel the entry. A confirmation message will appear.
The following is an example of how the day labor costs can be determined. In this example, Project L-HMA2001 involved resurfacing 2,000 lineal feet of street with 3 inches of Hot Mix Asphalt, 24 feet wide.

**Labor Costs**

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Wage Per Hour</th>
<th>Hours Charged</th>
<th>Total Wages</th>
<th>Fringe Per Hour</th>
<th>Hours Charged</th>
<th>Total Fringe</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jackson Bell</td>
<td>Foreman</td>
<td>$22.91</td>
<td>16</td>
<td>$366.56</td>
<td>$9.16</td>
<td>16</td>
<td>$146.56</td>
<td>$513.12</td>
</tr>
<tr>
<td>John Kakacek</td>
<td>Heavy Equip Operator</td>
<td>$19.09</td>
<td>12</td>
<td>$220.08</td>
<td>$7.64</td>
<td>12</td>
<td>$91.68</td>
<td>$320.76</td>
</tr>
<tr>
<td>JD Shannon</td>
<td>Equipment Operator</td>
<td>$18.27</td>
<td>12</td>
<td>$219.24</td>
<td>$7.31</td>
<td>12</td>
<td>$87.72</td>
<td>$306.96</td>
</tr>
<tr>
<td>Tom Thomas</td>
<td>Equipment Operator</td>
<td>$18.27</td>
<td>8</td>
<td>$146.16</td>
<td>$7.31</td>
<td>8</td>
<td>$58.48</td>
<td>$204.64</td>
</tr>
<tr>
<td>Don Hinrichsen</td>
<td>Laborer</td>
<td>$12.75</td>
<td>16</td>
<td>$204.00</td>
<td>$5.10</td>
<td>16</td>
<td>$81.60</td>
<td>$285.60</td>
</tr>
<tr>
<td>Bill Kendall</td>
<td>Truck Driver</td>
<td>$14.65</td>
<td>16</td>
<td>$234.40</td>
<td>$5.86</td>
<td>16</td>
<td>$93.76</td>
<td>$328.16</td>
</tr>
<tr>
<td>Nicole Ridlen</td>
<td>Truck Driver</td>
<td>$14.65</td>
<td>12</td>
<td>$175.80</td>
<td>$5.86</td>
<td>12</td>
<td>$70.32</td>
<td>$246.12</td>
</tr>
</tbody>
</table>

Total Wages= $1,575.24
Total Labor Costs= $2,205.36

Note: Fringe Benefits such as IPERS, FICA, all insurance, etc. add up to payroll additive of 40% in this example. Counties and cities are to use their own additive.

**Equipment Costs**

<table>
<thead>
<tr>
<th>Type of Equip.</th>
<th>Qty.</th>
<th>Iowa DOT Hourly Rate*</th>
<th>Total of Hours Operated</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asphalt Paver</td>
<td>1</td>
<td>$143.41</td>
<td>12</td>
<td>$1,720.92</td>
</tr>
<tr>
<td>Wheel Roller</td>
<td>1</td>
<td>$41.29</td>
<td>12</td>
<td>$495.48</td>
</tr>
<tr>
<td>Drum Roller</td>
<td>1</td>
<td>$37.00</td>
<td>12</td>
<td>$444.00</td>
</tr>
<tr>
<td>Broom</td>
<td>1</td>
<td>$16.51</td>
<td>12</td>
<td>$198.12</td>
</tr>
<tr>
<td>Distributor</td>
<td>1</td>
<td>$39.38</td>
<td>4</td>
<td>$157.52</td>
</tr>
<tr>
<td>Tractor Trailer</td>
<td>1</td>
<td>$24.08</td>
<td>8</td>
<td>$192.64</td>
</tr>
<tr>
<td>Trailer</td>
<td>1</td>
<td>$5.72</td>
<td>8</td>
<td>$45.76</td>
</tr>
<tr>
<td>Skid Loader</td>
<td>1</td>
<td>$17.15</td>
<td>12</td>
<td>$205.80</td>
</tr>
<tr>
<td>Water Truck</td>
<td>1</td>
<td>$24.02</td>
<td>12</td>
<td>$288.24</td>
</tr>
<tr>
<td>Small Trucks</td>
<td>1</td>
<td>$7.94</td>
<td>16</td>
<td>$127.04</td>
</tr>
<tr>
<td>Dump Trucks</td>
<td>1</td>
<td>$31.04</td>
<td>12</td>
<td>$372.48</td>
</tr>
</tbody>
</table>

Total Equipment Cost= $4,248.00

* Iowa DOT Hourly Rate from equipment cost.

**Material Costs**

<table>
<thead>
<tr>
<th>Type</th>
<th>Cost Per Unit</th>
<th>Units</th>
<th>Units Used</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hot Mix Asphalt</td>
<td>$36.35</td>
<td>Ton</td>
<td>920</td>
<td>$43,442.00</td>
</tr>
<tr>
<td>Tack</td>
<td>$4.00</td>
<td>Gallon</td>
<td>133</td>
<td>$532.00</td>
</tr>
</tbody>
</table>

Total Material Cost = $43,974.00

**Overhead Costs** (10% of wages charged to the project)

Wages charged to the project equal $1575.24
Total Overhead Cost = $157.52
(Wages equals wage per hour times hours charged)

Total Project Labor Cost = $50,584.88
Frequently Asked Questions (Project Final Costs Sheet)

Question: Does every city have to fill out forms City SFR Project Final Cost and SFR Street Equipment Inventory?

Answer: Yes, the Iowa League of Cities did try to exempt cities under a certain population, but it did not get out of the legislative subcommittee. In most cases small cities that only do maintenance type work or have maintenance type projects will only need to check box at the top of the sheet on the “Project Final Cost Sheet”. These small cities will usually only have a few pieces of equipment (self-propelled or motorized, non-self propelled over $5,000) to report on the “Road/Street Equipment Inventory Sheet”.

Question: What is the bid threshold?

Answer: The maximum estimated project cost after which a project must be bid. Any project estimated to cost equal or above that amount requires a public letting. Any project estimated to cost below that amount does not need to bid at a public letting.

Question: What bid threshold should the city use when it changes in the middle of a fiscal year?

Answer: The bid threshold at the beginning of the fiscal year will determine which projects should be reported on the Street Financial Report. The need for a public letting would, of course, change in the middle of the fiscal year if the threshold changes.

Question: What projects need to be reported on the SFR?

Answer: Only construction, reconstruction, or improvement projects that are within 90% of the bid threshold at the beginning of the fiscal year need to be reported to the Iowa DOT. Repair or maintenance projects do not need to be reported. Definitions for construction, reconstruction, or improvements are on page 28 of this booklet.

Question: Do we have to track projects that are less than the 90% bid threshold?

Answer: Yes, all construction, reconstruction, or improvement projects must be reported to the city clerk in accordance with Iowa Code Section 314.1.
Question: Is there a maximum width limit for projects less than 500 feet in order to still be considered maintenance?

Answer: No, there is no maximum width limitation. If the city is replacing a length of street that is less than 500 feet along the centerline, it doesn’t make a difference as to how wide the section is. It is still considered maintenance.

Question: If you have a number of sections of pavement to replace that add up to more the 500 feet in total, is this project considered construction?

Answer: If none of the sections are more than 500 continuous feet, then the project is considered to be maintenance. Keep in mind that you can’t break up a larger project into smaller projects to get around the law. A larger project could be defined as one that a reasonable person would consider one project, such as a section of street more than 500 continuous feet, even if it turned at an intersection.

Question: If we have a project to seal coat a number of streets and the total estimated cost is over the bid threshold, do we need to report it?

Answer: No, a seal coat project, or even a resurfacing project with a thickness of less than 2 inches, is considered maintenance and doesn’t need to be reported.

Question: What if a city mills or mixes up the material in a street, relays it, and then seal coats the top; is this a reportable project?

Answer: No, this is maintenance. Only if the city is taking out the existing material and replacing it with new material, such as Hot Mix Asphalt or Portland cement concrete, would it be construction.

Question: What about projects involving water mains or sewers, are they reportable?

Answer: Only if they are part of a street, bridge, or culvert project. If the street project creates the need to relocate the water lines, sanitary sewers, or storm sewers, then this work is part of the construction project and needs to be reported. If the city was doing work on water lines or sewers that are not part of a street project, then that work would not need to be reported.
Question: If a city does work with its own employees in conjunction with a construction, reconstruction, or improvement contract, but the cost of the city labor, materials, and equipment work is less than 90% of the bid threshold, does it need to be reported?

Answer: Yes, if the total construction cost (contract cost plus the city’s labor, materials, and equipment cost) is within 90% of the bid threshold. If the city provides materials to the contractor for the project, the material cost should be reported. If the city lends or rents equipment to the contractor because the contractor’s equipment broke down during the project, this equipment cost would not need to be reported.

Question: Does the engineering or right-of-way costs need to be reported?

Answer: No, the total “construction” cost of the project is what needs to be reported. This is the final project cost to construct it, whether it is by contract; or the city’s own labor, materials, or equipment; or both.

Question: What happens if a project’s final cost is over the estimate?

Answer: In most cases nothing will happen. If a city has a history of under estimating its own labor, materials, and equipment costs and the final construction costs normally comes in over the bid threshold, then the Iowa DOT may point out the Code of Iowa requirements and the need to be more accurate in estimating the project’s cost.

Question: When should a project be reported?

Answer: Report a project only when the project is complete and the final costs are known. If a project is let in one fiscal year, but doesn’t get completed until the next fiscal year, then all of it would be reported on the project page in the second fiscal year only. Revenues and expenses are reported during the year in which they occur.

Question: Does an emergency project need to be reported?

Answer: Yes, if it involves construction, reconstruction, or improvement work. If it involves repairing a street, bridge, or culvert to its original condition, then it would not need to be reported since it is considered repair or maintenance.
Question: When should a city make their estimate of doing the work by their own labor known?

Answer: This is not needed and the city should not be “bidding” against contractors as part of the public bid process. Cities are usually required to make an estimate of the projects construction cost as part of the bidding process. If the contractor's bids come in over the estimate, and the city believes they can do the work for less than the lowest bid, the city can reject all bids and either re-let it or do the work themselves. The final construction city labor costs should come in under the lowest bid, unless there are unforeseen reasons why it didn’t.

Question: Is there a particular form needed to certify to the city clerk that the work has been done in accordance with the plans and specifications as required by Iowa Code Section 314.1?

Answer: No, whatever form or format the city uses is fine.

Question: Does the city need to include state or federal-aid projects let at the Iowa DOT?

Answer: Yes, all construction, reconstruction, or improvement projects, no matter what funding is used or where they are let, need to be reported if they are within 90% of the bid threshold. Iowa DOT administered projects on Primary Roads, where the city has some funds in them, do not need to be reported. If a county and city or two cities have a joint project, then the county or city taking the lead in the project should report it. Both counties and cities don’t need to report the project.

Question: We have a contractor that agrees to do street work on several different city streets. Is each one of them considered a separate project?

Answer: If the contractor agrees to do all of the street work under one contract, then all of the work done under that contract is considered only one project.

Question: How are labor costs and overhead defined?

Answer: The labor costs include wages and fringe benefits such as insurance, IPERS, FICA etc. Overhead includes other indirect costs which are incurred for a common purpose and not readily assignable to a project or person. Overhead costs may include: heat for the buildings, storage space for equipment or supplies, and administrative costs such as accounting.
Question: Are projects paid out of construction, reconstruction, and improvements the only ones that need to be reported?

Answer: Yes, but only if the project was finalized during the reporting fiscal year.

Question: If a city did not use any of its own labor, materials, or equipment on any projects, does this form need to be filled out?

Answer: All cities need to fill out this form. If there were no projects that meet the reporting criteria, check the box on the upper right corner of the form. If you had some construction, reconstruction, or improvement work done by a contractor, you would fill in that area per the instructions.

Question: What is the 90% bid threshold amount?

Answer: The 90% bid threshold amount is 90% of the amount listed by city population according to the chart on the Local Systems Bid and Quote Thresholds at https://iowadot.gov/local_systems/publications/bid-and-quote-thresholds
Instructions for Road/Street Equipment Inventory Sheet

The “Street Equipment Inventory Sheet” was developed in accordance with Iowa Administrative Code, Transportation [761], Chapter 178 to report the costs of purchasing, leasing, or renting city equipment used for maintenance and/or construction work on roads, streets, culverts, or bridges. It also shows an accounting of the use of such equipment for construction, reconstruction, or improvement projects on city streets during this reporting period.

NOTE: Equipment should only be reported on this form if it is used for street maintenance or construction, and is one of the following:
(a) self-propelled,
(b) motorized, or
(c) non-self propelled with a cost in excess of $5,000.

Exception: Non-self propelled maintenance equipment used exclusively for snow and ice removal (snow plows, spreaders, etc.) does not need to be reported.

Definitions:

Construction: means the building or development of a road, street, bridge, or culvert in a new location when: 1) the new location deviates substantially from the existing alignment, and 2) the result is an entirely new road or street for the greater part of the length of the project.

Reconstruction: means a significant change to the existing type of road, street, bridge, or culvert; or its geometric and structural features. Some realignment and the use of current design criteria may be involved.

Improvement: means a betterment to a road, street, bridge, or culvert. The work increases the value of the facility and enhances the facility, its traffic operations or its safety beyond the original design. The work would not be so extensive as to be classified as construction or reconstruction, but it could involve rehabilitation, restoration, or resurfacing (3R) work.

Repair or Maintenance: means the preservation of a road, street, bridge, or culvert so that it is in sound or proper condition. The work may include minor replacements and additions necessary to restore the road, street, bridge, or culvert to its originally built condition with essentially the same design.

If your city has multiple Equipment pieces to report, each one will need to be listed. Select the “Add New Row” and complete the necessary information for that equipment piece. Select “Save” to save the entry or “Cancel” to cancel the entry. A confirmation message will appear.
If there is nothing to report on this sheet, check the box “Check here if there are no reportable equipment” on the sheet.

If the city has equipment pieces listed, just need to update the status option on any equipment piece(s) if there are any changes. The check box option will not be available.

To update any of the equipment information do this by selecting the “Edit” pencil icon.

There is a sort option available; this sort option can be done by selecting one of the headings. Local Class Id, Model Year, Description, Used on Project this Year or Status. Select which column is the preferred listing method and the page will update in the listing order that was selected.

**Column 1 – Local Class ID#:** Enter the city equipment identification number. If the city does not use an I.D. # for its equipment, leave this column blank.

**Column 2 - Model Year:** Enter the model year of the piece of equipment (yyyy).

**Column 3 – Description:** Enter a description of the equipment. These entries would be similar to Buick LeSabre car, Cat 140G motor grader, Int’l 4700 single axle truck, Ford L9000 tandem axle truck, etc. . .

Enter dollar amounts in only column 4, 5, or 6:

**Column 4 - Purchase Cost:** If the piece of equipment was purchased by the city during this reporting period, or in any previous year, enter the total purchase price (include the trade value if item was traded in). If this information is not available put "Unknown" in this column.

**Column 5 - Lease Cost:** If the piece of equipment was leased during this reporting period, then enter the lease rate per unit of time, such as $50 per hour, $1,000 per month, etc., in the “Lease Cost” and “/Unit” columns below.

Click on the down arrow to get the drop-down listing of “Units” categories. Select the correct itemization category by clicking on that choice. It will then be highlighted.
**Column 6 - Rental Cost:** If the piece of equipment was rented during this reporting period, then enter the rental rate per unit of time, such as $50 per hour, $1,000 per month, etc., in the “Rental Cost” and “/Unit” columns below.

Click on the down arrow to get the drop-down listing of “Units” categories. Select the correct itemization category by clicking on that choice. It will then be highlighted.

**Column 7 - Used on Project this FY?** Enter “Yes,” or “No” to indicate if this piece of equipment was used on a construction, reconstruction, or improvement project during this reporting period, regardless of whether that project was reported on form “Project Final Costs Sheet” or not. If the equipment was used on a maintenance project i.e. cleaning out drainage structures, enter "No". Review and update your listing annually.

Click on the down arrow to get the drop-down list of “Yes” or “No”. Select the correct item by clicking on that choice. It will then be highlighted.

**Column 8 – Status:** This applies only to purchased equipment. Review and update your listing annually. Indicate any changes in the equipment’s status that occurred during this reporting period by entering one of the following:

- “new” if the equipment was purchased; when first added a red X will appear giving you the option to delete your entry if it is incorrect. (As seen on page 39)
- “traded” if the equipment was traded;
- “junked” if the equipment was disposed of without receiving compensation;
- “sold” if the equipment was sold;
- "no change" if there was no change in the equipment’s status; or
- "N/A" if the equipment was leased or rented.

Click on the down arrow to get the drop-down listing of “Status” categories.

Select the correct itemization category by clicking on that choice. It will then be highlighted.

Select the “Add New Row” and complete the necessary information for that equipment piece.

Select “Save” to save the entry or “Cancel” to cancel the entry. A confirmation message will appear.
Frequently Asked Questions (Street Equipment Inventory Sheet)

Question: Does all of the city’s equipment need to be reported?

Answer: In most cases no. The city’s self propelled equipment and motorized, non-self propelled equipment over $5,000 should be reported if it is used for street, bridge, or culvert construction, or maintenance work. A street sweeper would be reported, but a mower used only in the parks or equipment used exclusively for snow removal would not need to be reported.

Question: Do we only need to report equipment that is used on a project?

Answer: All equipment meeting the criteria provided in this form's instructions should be listed, regardless of whether or not the equipment was used on a project.

Question: We have a truck that has a snow blade on it that is used only for snow removal, we do not need to report this correct?

Answer: If the blade can be removed from the truck and the truck is used for other purpose, then yes, it is considered a multipurpose vehicle and it needs to be reported.

Question: We have several pieces of equipment that we are purchasing using a lease/purchase option. Should those be reported as purchased or leased equipment?

Answer: Show the equipment as a purchased item. Calculate what the final cost will be and use that as the purchase price.
**Explanation Sheet**

This sheet is to be used for any necessary explanations of any of the street finance report sheets. For example:

- For any adjustments made on the “Summary Statement Sheet” on line A.2. Must be explained on this sheet.

- To show the breakdown of combined calculated figures for the “Miscellaneous Revenues and Expenses Sheet”. To explain several calculation figures. For example: using code “170” has amount $3,740 (the breakdown would be from three figures; $1,000 + $2,500 + $240 = $3,740 total).

- For any notes for the “Bond, Notes, and Loans Sheet”. Explain the reallocation of changes to the balance need explained on this sheet. For example: when changing the amounts need to note the old bond amount and the new bond amount with the bond number that is assigned to it by DOT.

- **Negative ending balances must be explained on this sheet.**

- Add electronic “Attachments” to support the report. (example audit documents for making an adjustment to the begin balance).

**Payments Sheet**

This sheet is for information only. It shows all of the monthly Road Use Tax payments the city received.

It is encouraged to check that the city did receive all of their payments for the reporting year. If a payment is missing contact the State Treasurer’s office.

Note: State Treasurer’s website address for more current RUT payment information
https://www.iowatreasurer.gov/for-governments/roadusetax/
Section Four:

Wrap-Up
Section Four - Wrap-Up

Saving the Report

When you want to save the report find the “Save SFR” button option on the bottom area, this is available from any of the report pages.

It will all be saved as one file with all of the report pages. As you complete these forms it is recommend that you periodically save the report. Saving the report saves all of the City SFR pages of the report in one file at the same time.

No "saving" message will appear, the page tab titles will be grayed out and a status bar will be seen. This helps indicate that the report is being updated.

Upon completion the following box will pop up.

When you return to the “Home” option the Detail Summary shows under the “Status” option “In Progress”.
Printing the Report

Printing a hard copy of the City SFR for review can be done on any printer.

The complete City SFR will need to be approved by your City Council prior to submittal. Once the City SFR is approved, enter the assigned resolution number on the resolution line on the “Cover Sheet”. Follow these steps to print a hard copy of the City SFR:

Select “View/Print” button option on the bottom area, this is available from any of the report pages.

It will then open in a PDF showing the printed version of the form. Use the scroll bar to navigate to the remaining report pages to see all of the final report.
Select the printer icon from the gray oblong tool bar. Then the printer dialog box should open up to select the printer to be used.

Note: In this dialog box, if your computer has a full version of Adobe Acrobat (or another software type), you can select to create a “PDF” file.

After selecting the printer, click on “ok” to print the report page(s).

**Completed Report Process**

When the report is completed, select the button option “Submit SFR”. This option is available from any report page. This will send the report to Iowa DOT for review and approval; it sends the entire report with all of the sheets at one time.

Electronic notification will be received that the report has successfully be submitted for review.

Check the “Status” option for update on if the report is in review or approved or denied.
Do not send a paper copy into the DOT office, electronic submittal is the only method that is accepted.

Once approved by the Iowa DOT an electronic notification will be sent with a copy of the approved report attached.

The approval notifications are sent through the on line system. You might need to check the Spam/Junk folders for the electronic notification.

**Report Returned and resubmit of the SFR**

Once the report is reviewed if it is not accepted the report an electronic notification will be sent to the submitter with an explanation of what changes are needed for approval. The report will be available for the necessary correction via the same process as the original report. Follow the first steps of signing in and accessing the report for completion. The instructions start in Section 2, page 5.

**Signing Out**

Signing out of the report system by selecting the “Sign Off” option is encouraged when not working on the report.

Message dialog box will appear to confirm that the user does want to sign off.

Select “Ok” or “Cancel” for the correct action to take place.

**Multiple Reports**

For users that have more than one report under their same account id and during the same session time frame, will need to return to the Detailed Summary web page. This is done by selecting the “Home” option.

When the “Home” option is selected a dialog box will appear to confirm the requested action.
Section Five:

WEBSITE REFERENCES
Section Five – Website References

DOT Website References

Bid Thresholds for Iowa Cities and Counties - A summary of the current bid thresholds applicable for cities and counties in Iowa

Iowa DOT Schedule of Equipment Rates - This schedule is provided by the Office of Local Systems for use by cities or counties in preparing their current Fiscal Year budgets.
https://iowadot.gov/local_systems/publications/county-and-city-reports

Road/Street Equipment Inventory - This information is being provided in order to assist cities and counties in locating equipment owned by other cities or counties.
https://iowadot.gov/local_systems/publications/equipment-inventory

Sign Replacement Program
https://iowadot.gov/traffic/traffic-and-safety-programs/sign-replacement-program

Other Websites

Federal-aid Project Development Guide for Local Public Agencies (Guide)

FHWA Website (Federal Highway Administration)
http://www.fhwa.dot.gov/

Instructional Memorandums to Local Public Agencies (I.M.s)

Iowa Department of Administrative Services (DAS), Vendor Payment Portal
https://i3public.iowa.gov/payments/index.faces

State Treasurer of Iowa, Distribution of Road Use Tax (and other payments from the State)
https://www.iowatreasurer.gov/for-governments/roadusetax/ Cities select "Street Construction"

Utility Coordination Contacts and Accommodation Policy – Non-primary Federal-aid Highways
https://iowadot.gov/traffic/utility/utility