INSTRUCTIONS

TO PREPARE THE FY 2027

COUNTY SECONDARY ROAD BUDGET

and

CONSTRUCTION PROGRAM

PREPARED BY: Local Systems Bureau
Iowa Department of Transportation
January 2026
515-239-1064

Contents

DEFINITIONS **2**

FORMAT AND USE OF TPMS **4**

COUNTY SECONDARY ROAD BUDGET **8**

General Information *8*
What is the budget? 8
When to Prepare and Submit 8
Submit the Budget Electronically through the ICEA Service Bureau 8
Notes & Additional Information 8
Items Chargeable to Various Classifications 9
Expenditures Reimbursable to Secondary Road Fund 9

The Title Sheet: County Certification *10*

Receipts (Revenue) Section *10*

Expenditures Section *16*

020 Construction Expense Section *16*

Budget Amendments *19*

Budget Submittal *19*

COUNTY SECONDARY ROAD CONSTRUCTION PROGRAM **23**

General Information *23*
When to Prepare and Submit 23
Creating a New CFYP 24
What Projects Should and Should Not be Programmed? 24
In What Year Should a Project Be Programmed? 25

Entering Projects and Project Information *27*
Adding a Project 27
Editing a Project 27
Deleting a Project 28
Entering Project Details 29
Submitting the Finalized CFYP 43

CFYP Amendments *48*

STIP *50*

DEFINITIONS

Advancement of a Priority List Project

The process of advancing a project from the program priority lists to the accomplishment list so the project may be let or constructed in the accomplishment year. This is accomplished using the Revision process provided in Transportation Program Management System (TPMS) found on the Iowa County Engineers Association (ICEA) Service Bureau website (http://www.iceasb.org). In most cases, this process can be used in lieu of submitting a fully amended program. Details are contained in Instructional Memorandum (I.M.) 2.050, "Procedure to Amend a County Secondary Road Construction Program and Budget".

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 "Unforeseen Condition" field provided in the TPMS Budget and Program application. **It must explain the "why" of what happened** to create the need for an amended budget. Refer to I.M. 2.050 for further information.

County Five Year Program (CFYP)

See Secondary Road Construction Program. The Secondary Road Construction Program is also known as the County Five Year Program and is often referred to by its acronym, CFYP.

Next Fiscal Year

This refers to the first year of the CFYP and the year for which the new budget is being developed. (At the time the CFYP is being assembled, the "next" year is going to be the first year being programmed.)

Program Project Accomplishment List

The portion of the secondary road construction program which lists the local, Farm-to-Market, Federal-aid, Federal-aid Swap (Swap), and State-aid projects proposed for construction in the next fiscal year. It is 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 Lists

The portion of the secondary road construction program which lists the local, Farm-to-Market, Federal-aid, Swap, and State-aid projects contemplated for the remaining four fiscal years (years 2 through 5). The estimated cost of the individual projects shall be on a total cost basis in thousands of dollars.

Secondary Road Budget

Submitted electronically to the Iowa DOT for approval on or before April 15 of each year and adopted annually by the Board of Supervisors on or before April 30 of each year, the budget must show the two previous fiscal years' actuals, the proposed current fiscal year, and the proposed next fiscal year's receipts and expenditures.

The budget pairs with and must be submitted with the CFYP. While Iowa Code specifies

April 30 as the deadline for adoption and submittal of the Secondary Road Budget, the Iowa DOT must have review and approval of all county CFYPs completed by May 15 in order for projects to be transferred to the Statewide Transportation Improvement Program (STIP). Therefore, to allow time for Iowa DOT review of the CFYP and subsequent Board of Supervisors approval, counties are asked to submit the budget to the Iowa DOT in conjunction with the CFYP no later than April 15, but preferably sooner.

Secondary Road Construction Program

Submitted electronically to the Iowa DOT for approval by April 15 and adopted annually by the Board of Supervisors on or before May 15 of each year. The submittal must indicate the proposed Federal-aid, Swap, State-aid, Farm-to-Market, and local construction projects for the accomplishment year and the proposed priority list projects for the succeeding four fiscal years based upon available construction funds.

While Iowa Code specifies May 15 as the deadline for adoption and submittal of the CFYP, the Iowa DOT must have reviews and approvals of all county CFYPs completed by May 15 in order for projects to be transferred to the Statewide Transportation Improvement Program (STIP). Therefore, to allow time for Iowa DOT review and subsequent Board of Supervisors approval, counties are asked to submit the CFYP to the Iowa DOT no later than April 15 but preferably sooner.

Amended Secondary Road Construction Program

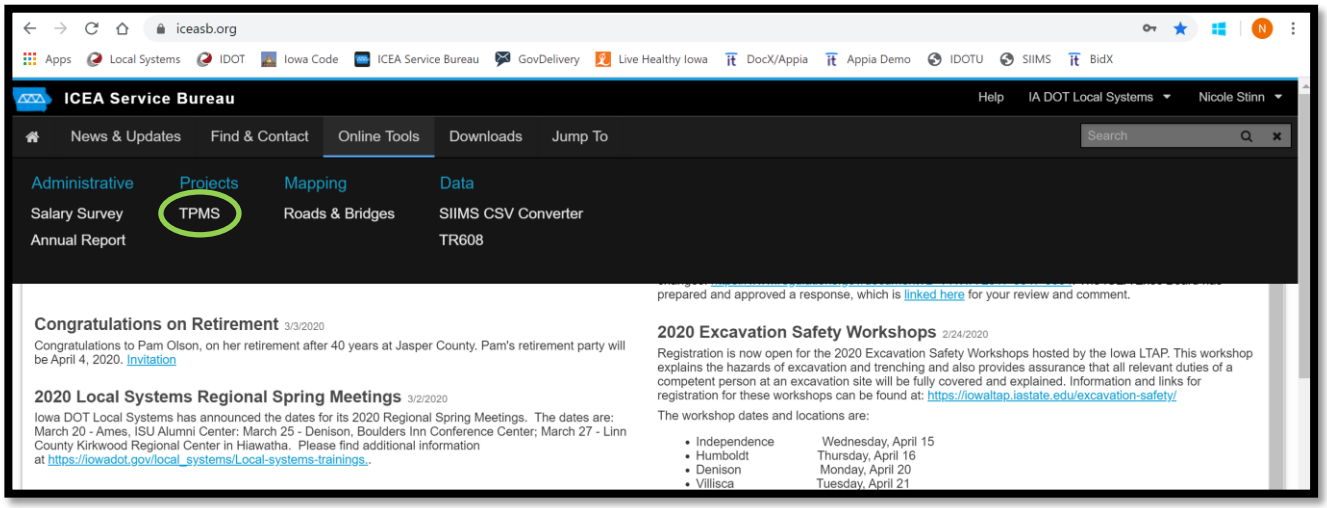
A process used by the Board of Supervisors, during the current fiscal year, to revise the currently approved secondary road program. A full amendment is required when a priority year project needs to be added or changed. (A full amendment is not needed for changes to accomplishment year projects only.) These revisions shall be necessitated by **bona fide 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 the "Unforeseen Condition" field provided in the TPMS CFYP amendment and **must explain the "why" of what happened** to create the need for an amended program. Refer to I.M. 2.050 for further information. For an amendment, TPMS will create a full version of the amended CFYP in TPMS for Board of Supervisors approval.

Revised 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. A revision is required when: adding a project not in the current program to the accomplishment year, modifying a project in the accomplishment year, removing a project from the accomplishment year, or advancing a project from the approved priority years into the accomplishment year. Basically, a revision can be used when changes are made which affect projects in the accomplishment year only. (Essentially, with a resolution, no changes will be made to priority year projects except the movement of a project out of the priority year into the accomplishment year.) These revisions shall be necessitated by **bona fide 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 the "Unforeseen Conditions" field provided in the TPMS CFYP amendment and **must explain the "why" of what happened** to create the need for a supplemental program. Refer to I.M. 2.050 for further information. For a revision, TPMS will create a resolution for Board of Supervisors approval that shows only the accomplishment year changes.

FORMAT AND USE OF TPMS

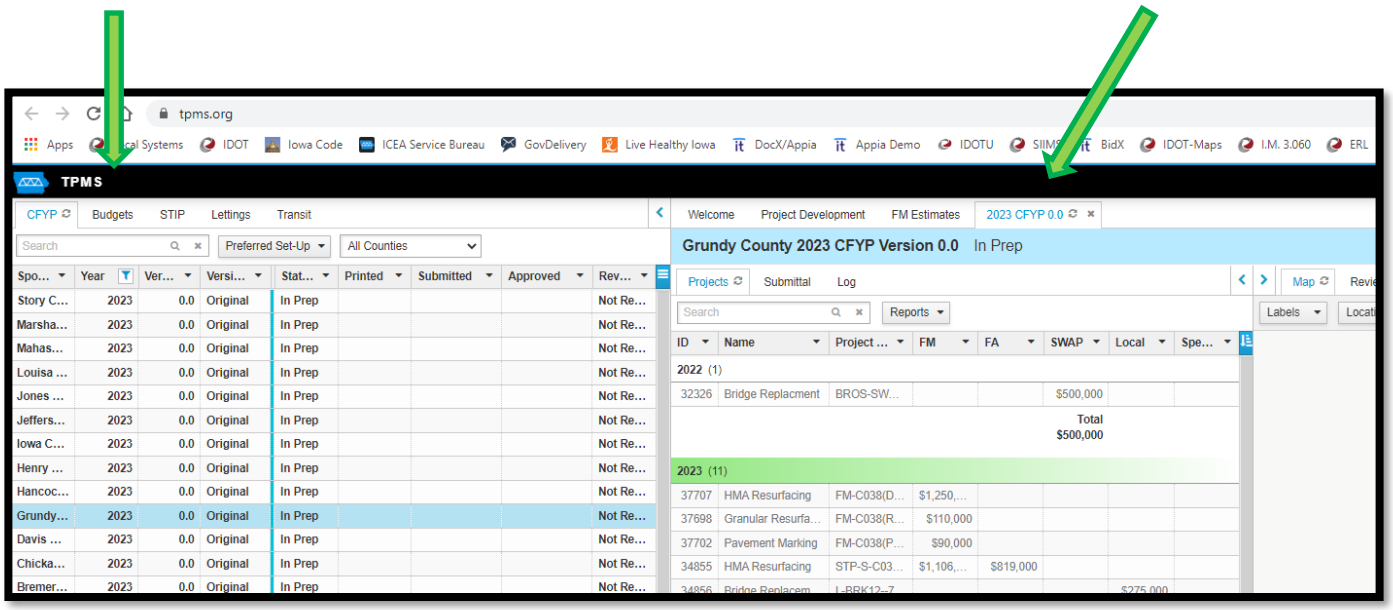
The program containing the budget may be found on the ICEA Service Bureau's website under the "Online Tools" > "Projects" heading > "TPMS". The Budget, County Five-Year Program (CFYP), STIP, and Development modules are all found within TPMS. Use the Budget and CYFP modules to create each document.



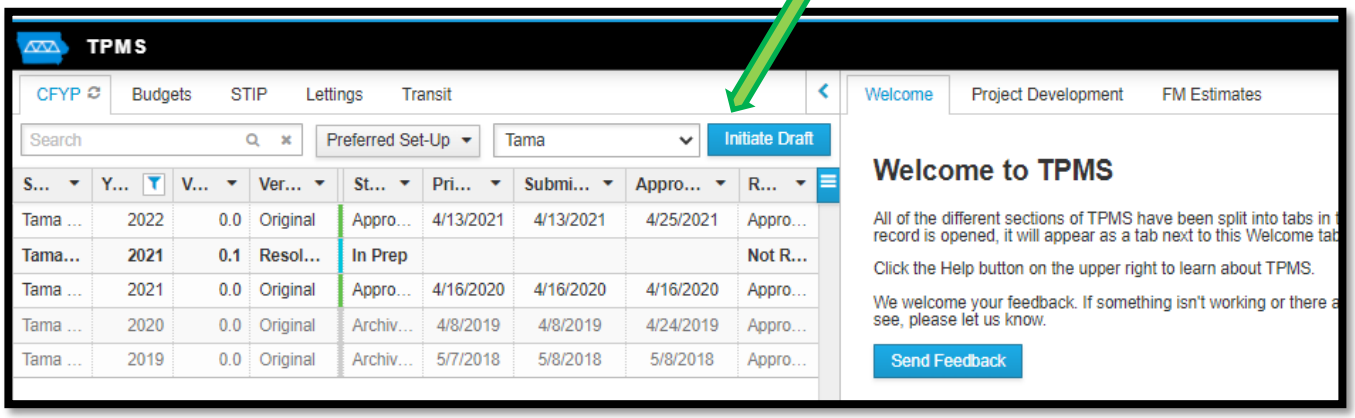
Once in TPMS click on the appropriate tab for the module you want to work in. All budgets, programs, and projects you select will open on a tab in a screen directly to the right of the CFYP/Budget/STIP/Development window.

Open your chosen programs, budgets, STIPs, & projects here.

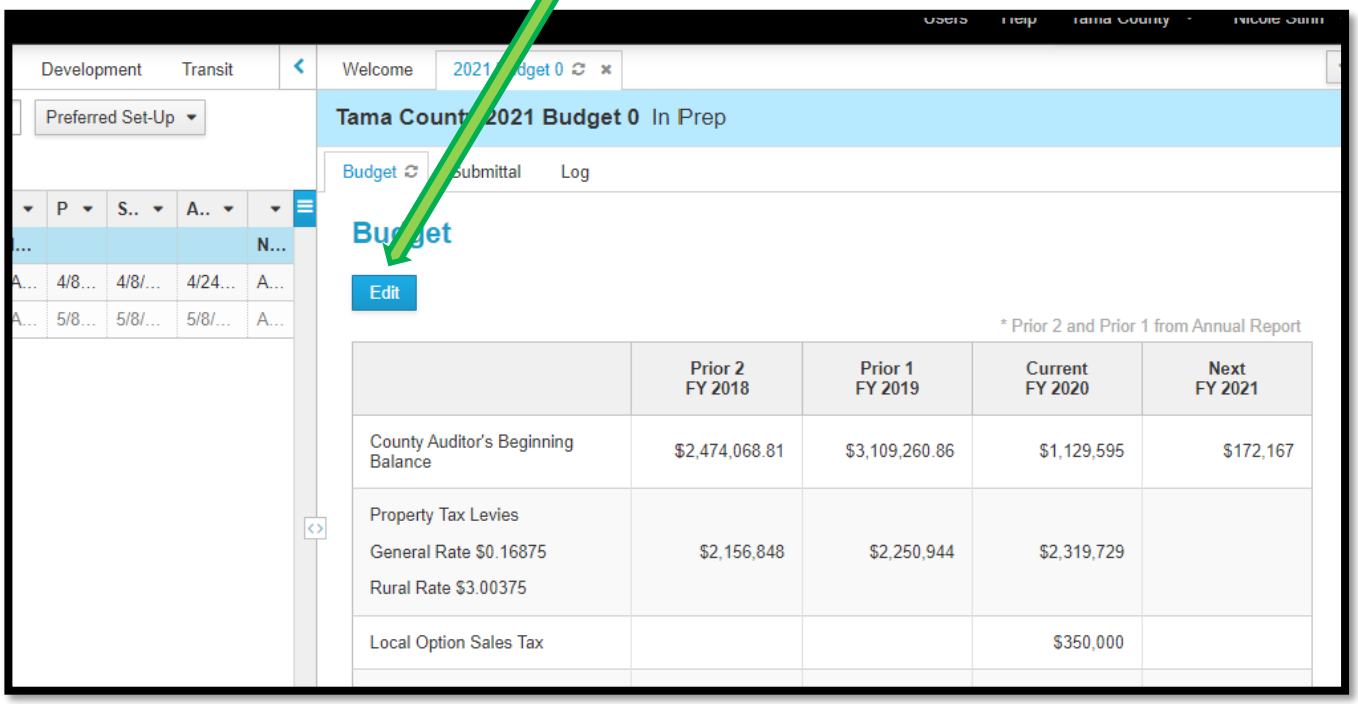
Selected programs, budgets, STIPs, & projects open in tabs



Click here to initiate a draft.



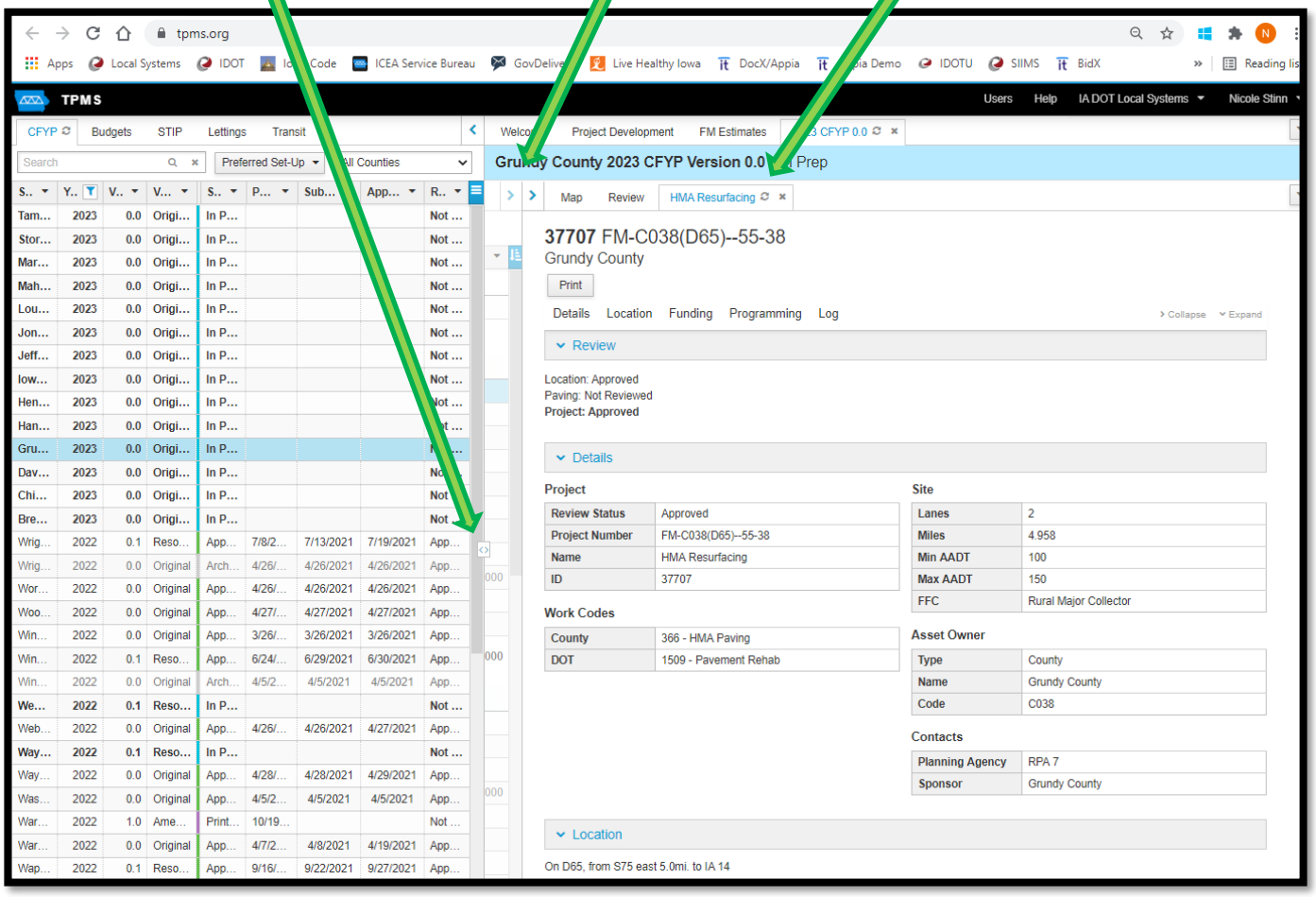
Once draft is initiated, click here to edit.



You can collapse any of these the three windows by clicking the < or > arrows in the upper right.

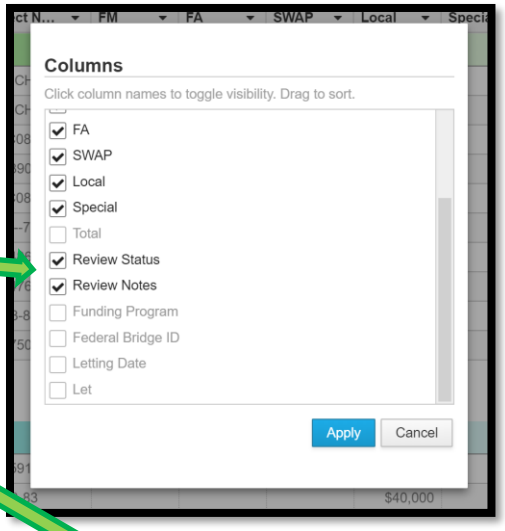
You can resize these widows by dragging this.

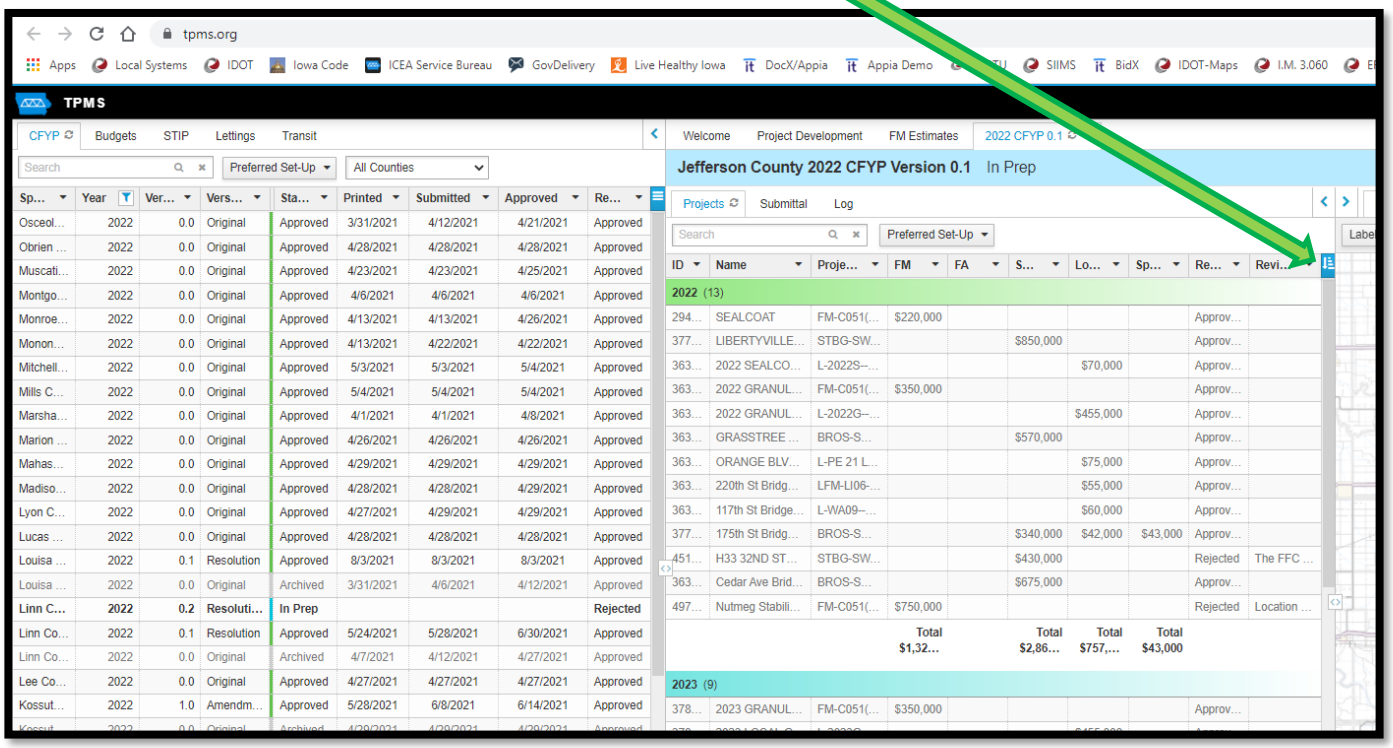
You can select the appropriate tab to view the map or individual projects you have open.



When a program or budget has been submitted, the Secondary Roads Engineer at the Local Systems Bureau will review the submission and Approve or Reject it. To see project-level review statuses and review notes, make sure the columns showing those items are visible. (Directions for making those items visible are shown below.) When a project is rejected, these review notes are the way the user sees what issues need to be fixed.

Click on these three blue lines to bring up this window. Here you can select which columns you want to show. Select “Review Status” and “Review Notes”.





COUNTY SECONDARY ROAD BUDGET

General Information

What is the budget?

The budget is an accounting of the anticipated receipts and expenditures for a fiscal year. It is the "authority to expend funds". The authorized budgeted expenditures cannot be exceeded, regardless of whether or not additional revenue has been acquired to offset additional expenses, unless a budget amendment is completed. See I.M. 2.050 for guidance on when a budget amendment is necessary.

The budget contains one receipts (revenue) section and four major budget control (expense) categories: 70X Administration and Engineering, 020 Construction, 71X Roadway Maintenance, and 72X General Roadway

When to Prepare and Submit

On or before April 15 of each year, the secondary road budget for the next fiscal period beginning July 1 and ending June 30 shall be submittal to the Iowa DOT for review and approval. Following Iowa DOT review and approval, the Board of Supervisors adopts the Iowa DOT-approved budget. The Local Systems Bureau encourages an early submittal of this document in order to eliminate delays in reviews and approvals. This should be filed in the county records. The budget submitted to the DOT is distinct and separate from the local county budget and requires specific approval by the Board of Supervisors.

The budget pairs with and must be submitted with the CFYP. While Iowa Code specifies April 30 as the deadline for adoption and submittal of the Secondary Road Budget, the Iowa DOT must have review and approval of all county CFYPs completed by May 15 in order for projects to be transferred to the Statewide Transportation Improvement Program (STIP). Therefore, to allow time for Iowa DOT review of the CFYP and subsequent Board of Supervisors approval, counties are asked to submit the budget to the Iowa DOT in conjunction with the CFYP no later than April 15, but preferably sooner.

Submit the Budget Electronically through the ICEA Service Bureau

Use TPMS to create and submit the budget. (See the "Format and Use of TPMS" section above for tips on how to initiate and edit the budget.) 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 in case server problems or other difficulties occur.

Notes & Additional 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. Both the Budget

and CFYP applications include 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 I.M. 2.070 shall be followed. It is only with the cooperation of all counties that we can attain a reasonable, uniform method of budgeting.

While uniformity is important, some counties may choose to customize the way they use some of the budget accounting codes. When charging expenses to budget codes throughout the year, it is important to match the original intent of the budget. The person entering claims/expenses should communicate with the person who developed the budget to see which code expenses were intended to be attributed to.

Expenditures Reimbursable to Secondary Road Fund

Reimbursable items are those that are initially paid from the county's secondary road fund and are then reimbursed 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 will **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, inter-county departments, 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, replacement equipment and then sells the old equipment in the same accounting year. The amount of the sale of the old equipment shall be the reimbursable figure. This line item shall not be used for trade-in values or for an amount received for selling non-replaced pieces of equipment. (Sale of non-replaced pieces of equipment is considered a revenue and is placed on the "Old Equipment Sold" revenue line: Line 15 on Sheet 3 (Receipts) of the Annual Report.)

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 same fiscal year. They should be included in the total expenditures amount but will be subtracted to arrive at the net expenditures. Reimbursed amounts may affect multiple expenditure line items. For example, if a grain wagon gets too close to the edge of a soft shoulder and spills into the ditch, the Secondary Roads Department may need to expend their efforts fixing the shoulder and cleaning the ditch, and to do so they may need to buy scoop shovels and use a motorgrader. Secondary Roads may then bill the driver of the grain wagon for damages. The damage payment could be considered a reimbursable amount toward item 482 (Shoulders) in the Roadway Maintenance category as well as toward item 655 (Tools) in the Equipment Operations Category. One category item may be chosen for applying the reimbursement, but multiple categories may be used if desired.

Reimbursable amounts are used to more accurately determine the expenses incurred only for secondary road operations and not to show as a net expenditure those expenses which are of a non-secondary road operation nature. In other words, the goal is to show what it truly costs to

run secondary road operations only. The goal is not to show the total expenses because they may contain costs that are not necessary to run the secondary roads operation. (NOTE: This is opposite of the way the overall county (local) budget is treated.)

This method should **not** be used when accounting for funds received from Federal-aid, Swap, or State-aid special programs, which are actually used for secondary road construction, reconstruction, or improvements. Examples are discretionary grants, Federal-aid, Swap, and state bridge funding programs, disaster payments, 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. See the Annual Report Instructions for a list of receipt items.

The Title Sheet: County Certification

TPMS automatically includes the name of your county and the fiscal year of the proposed budget. The date the budget was adopted by the Board of Supervisors, as well as various signatures, will need to be entered by hand on this sheet. The book and page number from the official board minutes, as well as the date the budget was adopted, will need to be manually entered into TPMS.

Receipts (Revenue) Section

TPMS provides the actual receipts for the second prior and first prior years. These are sourced from finalized Annual Reports. It also provides the estimated receipts for the current fiscal year. The estimated receipts for the next fiscal year must be entered for the categories listed below. The item numbers shown below are not shown in TPMS but are shown on the PDF of the budget produced for signatures. *The estimated receipts for the current fiscal year are the receipts that were submitted in the original budget for the current year. The user should adjust the current year balances to reflect a more accurate picture of the present state of the budget. (Amendments are NOT reflected in the current year numbers.)*

1. County Auditor's Secondary Road Fund Beginning Balance

   The beginning balance for a particular fiscal year must equal the ending balance from the previous fiscal year, and the balances in TPMS should match the County Auditor's balance. An explanation is required if there is a difference between an ending balance and the following beginning balance.

   Do not show the treasurer's cash balance. Rather, use the auditor's balance. The treasurer's balance is simply a snapshot of the cash in the account as of the date reported. The auditor's balance accounts for outstanding warrants.

   At the time the current fiscal year's budget was submitted, the prior year's ending balance was not known. The current year's information, both beginning balance and receipts/expenditures, will need to be updated to project forward the correct balance

for the next fiscal year (the one being budgeted for).

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 next fiscal year. This information can be obtained from the Iowa Department of Management website as described below but should be double-checked by the County Auditor for accuracy and to make sure it's the most current information.

Valuation data can be accessed on the Iowa Department of Management's Saved Reports webpage. On this webpage, select "Valuation Reports" from the Reports menu and then select the "Taxable Valuations By Levy Authority & County" report. Use column A, which includes utilities, for rural (Rural Basic) and urban (General Basic) valuations.

Levy rate and valuation information can also be accessed via clicking on the County Property Tax Rate Files link on the Iowa Department of Management's County Resources website.

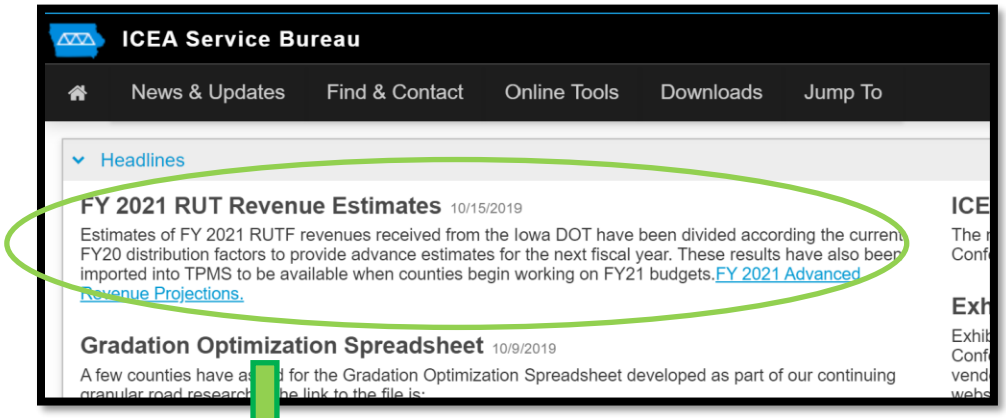
Reminder: Levies lag behind valuations by two years, so an FY'25 report would pair with FY'27 tax levies.

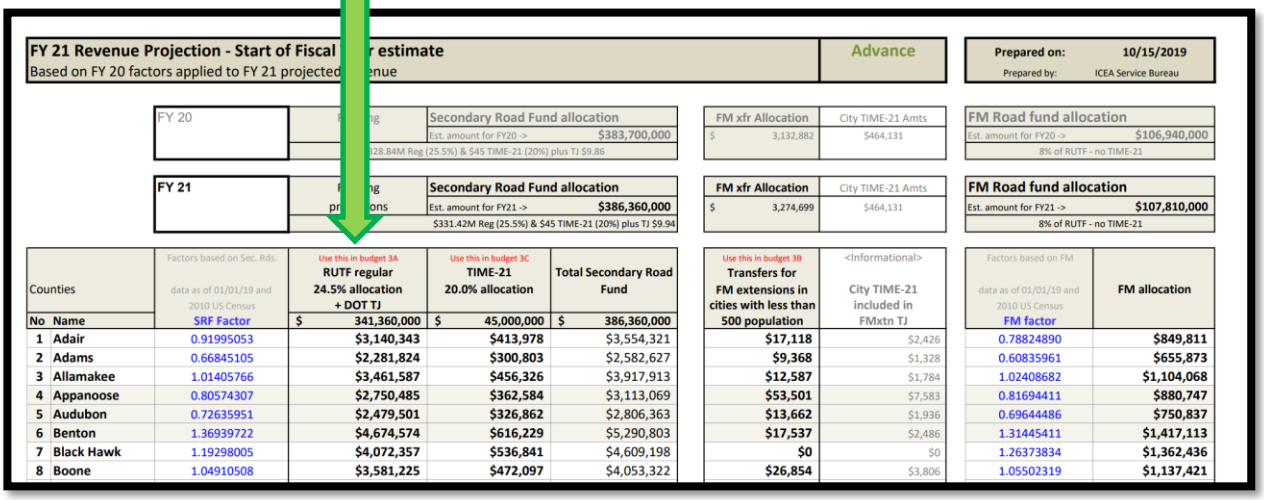
2A. Local Option Sales Tax

List the amount of local option sales tax that your secondary road fund receives for the next fiscal year. This amount can be obtained from the County Auditor. Only list local option sales tax here if it is deposited directly into the secondary road fund. Do not list it if local option sales tax funds are spent on behalf of secondary roads from an account held by the auditor that is separate from the secondary road fund.

3. Regular Road Use Tax Received

List anticipated receipts to the secondary road fund from the Road Use Tax Fund (RUTF). This estimated amount is published by the Service Bureau in approximately October each year in a document titled "FY xxxx Advanced Revenue Estimates". (Hint: Search RUTF in the search bar on the Service Bureau's home page or access the report under Downloads > Finance > RUTF in the Service Bureau website.)





FY 21 Revenue Projection - Start of Fiscal r estimate
Based on FY 20 factors applied to FY 21 projected enue

Advance

Prepared on: 10/15/2019
Prepared by: ICEA Service Bureau

FY 20	Secondary Road Fund allocation	FM xfr Allocation	City TIME-21 Amts	FM Road fund allocation
	Est. amount for FY20 -> $383,700,000	$ 3,132,882	$464,131	Est. amount for FY20 -> $106,940,000
	328.84M Reg (25.5%) & $45 TIME-21 (20%) plus TJ $9.86			8% of RUTF - no TIME-21
FY 21	Secondary Road Fund allocation	FM xfr Allocation	City TIME-21 Amts	FM Road fund allocation
	Est. amount for FY21 -> $386,360,000	$ 3,274,699	$464,131	Est. amount for FY21 -> $107,810,000
	$331.42M Reg (25.5%) & $45 TIME-21 (20%) plus TJ $9.94			8% of RUTF - no TIME-21

Counties		Factors based on Sec. Rds. data as of 01/01/19 and 2010 US Census	Use this in budget 3A RUTF regular 24.5% allocation + DOT TJ	Use this in budget 3C TIME-21 20.0% allocation	Total Secondary Road Fund	Use this in budget 3B Transfers for FM extensions in cities with less than 500 population	<Informational> City TIME-21 included in FMxtn TJ	Factors based on FM data as of 01/01/19 and 2010 US Census	FM allocation
No	Name	SRF Factor	$ 341,360,000	$ 45,000,000	$ 386,360,000			FM factor	
1	Adair	0.91995053	$3,140,343	$413,978	$3,554,321	$17,118	$2,426	0.78824890	$849,811
2	Adams	0.66845105	$2,281,824	$300,803	$2,582,627	$9,368	$1,328	0.60835961	$655,873
3	Allamakee	1.01405766	$3,461,587	$456,326	$3,917,913	$12,587	$1,784	1.02408682	$1,104,068
4	Appanoose	0.80574307	$2,750,485	$362,584	$3,113,069	$53,501	$7,583	0.81694411	$880,747
5	Audubon	0.72635951	$2,479,501	$326,862	$2,806,363	$13,662	$1,936	0.69644486	$750,837
6	Benton	1.36939722	$4,674,574	$616,229	$5,290,803	$17,537	$2,486	1.31445411	$1,417,113
7	Black Hawk	1.19298005	$4,072,357	$536,841	$4,609,198	$0	$0	1.26373834	$1,362,436
8	Boone	1.04910508	$3,581,225	$472,097	$4,053,322	$26,854	$3,806	1.05502319	$1,137,421

Note: Do not include transfer of road use tax to Farm-to-Market fund for construction (if that option is being utilized).

3B. Amount for 306.4 (3a) T.J. (FM extensions in cities < 500 pop.)

List the receipts to the secondary road fund from the transfer RUT for the FM extensions in the cities with populations less than 500 to the county per Iowa Code Section 306.4 (3a). This amount is published in the "FY xxxx Advanced Revenue Estimates" document published by the Service Bureau. (See above for guidance on finding this document).

FY 21 Revenue Projection - Start of Fiscal Year estimate
Based on FY 20 factors applied to FY 21 projected revenue

Advance

Prepared on: 10/15/2019
Prepared by: ICEA Service Bureau

FY 20	Funding	Secondary Road Fund allocation	FM xfr Allocation	City TIME-21 Amts	FM Road fund allocation
		Est. amount for FY20 -> $383,700,000	$ 3,132,882	$464,131	Est. amount for FY20 -> $106,940,000
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Counties		Factors based on Sec. Rds. data as of 01/01/19 and 2010 US Census	Use this in budget 3A RUTF regular 24.5% allocation + DOT TJ	Use this in budget 3C TIME-21 20.0% allocation	Total Secondary Road Fund	Use this in budget 3B Transfers for FM extensions in cities with less than 500 population	<Informational> City TIME-21 included in FMxtn TJ	Factors based on FM data as of 01/01/19 and 2010 US Census	FM allocation
No	Name	SRF Factor	$ 341,360,000	$ 45,000,000	$ 386,360,000			FM factor	
1	Adair	0.91995053	$3,140,343	$413,978	$3,554,321	$17,118	$2,426	0.78824890	$849,811
2	Adams	0.66845105	$2,281,824	$300,803	$2,582,627	$9,368	$1,328	0.60835961	$655,873
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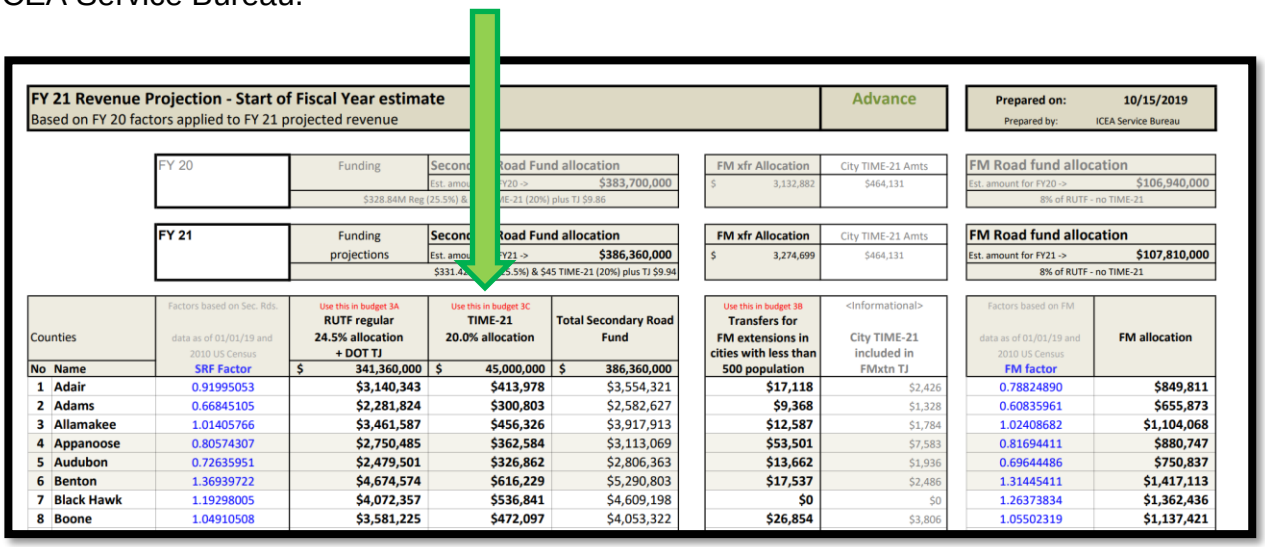
4	Appanoose	0.80574307	$2,750,485	$362,584	$3,113,069	$53,501	$7,583	0.81694411	$880,747
5	Audubon	0.72635951	$2,479,501	$326,862	$2,806,363	$13,662	$1,936	0.69644486	$750,837

3C. TIME-21 Funds

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


FY 21 Revenue Projection - Start of Fiscal Year estimate
Based on FY 20 factors applied to FY 21 projected revenue

Advance

Prepared on: 10/15/2019
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2	Adams	0.66845105	$2,281,824	$300,803	$2,582,627	$9,368	$1,328	0.60835961	$655,873
3	Allamakee	1.01405766	$3,461,587	$456,326	$3,917,913	$12,587	$1,784	1.02408682	$1,104,068
4	Appanoose	0.80574307	$2,750,485	$362,584	$3,113,069	$53,501	$7,583	0.81694411	$880,747
5	Audubon	0.72635951	$2,479,501	$326,862	$2,806,363	$13,662	$1,936	0.69644486	$750,837
6	Benton	1.36939722	$4,674,574	$616,229	$5,290,803	$17,537	$2,486	1.31445411	$1,417,113
7	Black Hawk	1.19298005	$4,072,357	$536,841	$4,609,198	$0	$0	1.26373834	$1,362,436
8	Boone	1.04910508	$3,581,225	$472,097	$4,053,322	$26,854	$3,806	1.05502319	$1,137,421

4. RISE Funds

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

5. Federal-aid Bridge Replacement Funds

List anticipated receipts for bridge replacement projects on non-Farm-to-Market (Area Service) roads funded with Federal-aid Highway Bridge Program funds (BROS--8J, BRS--7U, BHS--7V, or BHOS--89) funds or other Federal-aid funds for projects on non-FM routes (non-frequent). County Bridge Construction Fund or State City Bridge (CBCF/STB or SBRC/SBRFM) funds should be listed under Miscellaneous Receipts (Item 9).

5A. Swap Bridge Replacement Funds

List anticipated receipts for bridge replacement projects on non-Farm-to-Market (Area Service) roads funded with Swap Highway Bridge Program (BROS-SWAP--SE) funds. County Bridge Construction Fund (CBCF/STB) and City State Bridge fund (SBRC or SBRFM) project reimbursements should be listed under Miscellaneous Receipts (see item 9 below). *(Note: All HBP funded projects are now Federal-aid, so Swap receipts are limited to very old projects and should be infrequent.)*

6. Proposed Transfer of FM Funds to Local Secondary Fund

List proposed transfers from the Farm-to-Market fund to the secondary road fund as per Iowa Code § 309.10. The county must have a positive balance in its FM fund, and the maximum amount transferrable in the next fiscal year, is 50 percent of the anticipated Farm-to-Market allocation. See I.M. 2.140 for other restrictions and instructions on this process.

7. Tax Refunds and/or Credits

This line provides a location to list refunds and/or credits for the first and second prior years rather than including them in the miscellaneous receipts. By utilizing 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 (except for fuel tax refunds, which are listed here no matter when they are received). If warrants for refunds in a previous year are cancelled, that amount should still be shown as a miscellaneous receipt.

Include anticipated tax refunds and/or credits, such as **fuel tax refunds** here. (See the Annual Report Instructions for more information on this topic.)

8. Miscellaneous Receipts

List the receipts from County Bridge Construction Fund (a.k.a. State County Bridge) (CBCF/STB), City State Bridge fund (SBRC or SBRFM), anticipatory certificates (Iowa Code § 309.46), and the sale of county road and bridge bonds (Iowa Code § 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 (TSIP, RR Crossing, FEMA), receipts from other entities, etc. Clearly itemize next year's various miscellaneous receipts. **Note: 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

The program computes and displays the total miscellaneous receipts itemized in 8.

10. Total Receipts

The program computes and displays the total of lines 1, 2, 2A, 3, 3B, 3C, 4, 5, 5A, 6, 7, and 9.

11. Road Use Tax Funds Transferred to FM Funds

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 I.M. 2.130 for specific details and the resolution form. **Please note, this method is NOT the preferred method of transferring secondary roads funds to the Farm-to-Market account.** Please see the I.M. for the preferred method of issuing a check payable to the Farm-to-Market fund.

Expenditures Section

This section contains expenditure information for the following:

1. Second Prior Year - TPMS will provide actuals from that year's annual report.
2. First Prior Year - TPMS will provide actuals from last year's annual report.
3. Current Year - Estimated by adjusting the current year's budget figures and beginning balance.
4. Next Year - Estimated by using prior years as guides or using the optional worksheets located on the Service Bureau Web site.

Total Expenditures - TPMS calculates the total of the four budget control categories: 70X + 020 + 71X + 72X

Note: Counties paying cities under 500 population to maintain a FM extension that was transferred to the county per Iowa Code Section 306.4 (3a) should budget those payments as expenditures in 71X using accounting code 458.

Auditor's Balance of Secondary Road Fund at End of Budgeting Period

TPMS automatically calculates the County Auditor's Ending Balance. **Double check that the balance matches your independent calculations** and that it is not negative. 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.

TOTAL (shown on PDF report only)

TPMS totals the Total Expenditures plus the auditor's year-end balance. This will equal total receipts, which include the auditor's beginning balance.

Optional worksheets for completing the budget and program are included on the ICEA Service Bureau website under "Downloads" > "Administrative" > "Forms". Instructions related to the worksheets are also included there.

020 Construction Expense Section

The budget module will automatically pull in cost information for all projects programmed in the accomplishment year. If the project is programmed showing the entire project cost in the accomplishment year, that will be the amount pulled into the budget. However, the CFYP module does allow project costs to be entered for multiple fiscal years if the county anticipates that the entire expenditure will not happen in the accomplishment year and wants to utilize that functionality.

The budgeted construction expenditure estimate does not necessarily have to match the local costs shown in the CFYP accomplishment year. These figures may differ due to projects that span multiple fiscal years. Below is a screen shot from the Budget tool in TPMS:

701 Engineering Expenditures (200)	$193,796.94	$255,096.93	$ 300480	$ 0
Totals	**$403,825.54**	**$475,875.69**	**$611,912**	

020 Construction			FY 2018	FY 2019	FY 2020	FY 2021
	Project ID	Project Number				
	4399	BROS-C086(60)--8J-86	$32,625		$ 0	$ 0
	0	BROS-C086(86)--8J-86	$1,868.50		$ 0	$ 0
	29466	BROS-C086(91)--8J-86	$39,715.42		$ 0	$ 0
	5324	BROS-C086(88)--8J-86	$349,352.20	$21,036.37	$ 0	$ 0
	29468	BROS-C086(92)--8J-86	$429,755.26	$18,689.10	$ 0	$ 0
	35707	BROS-C086(96)--8J-86	$34,116.14	$9,589.76	$ 0	$ 0
Add Project						
Totals			**$887,432.52**	**$49,315.23**	**$0**	**$0**
Adjusted Construction Program Expenditures (300)			$158,656.47	$49,315.23	$ 3180000	$ 0

- This section shows projects previously entered for the second and first prior years. You may add projects for the current year and for the next year. The application does not allow the user to remove projects in the second and first prior years.
- The total dollar amount of all the projects entered in each fiscal year is shown at the bottom in the "Totals" line. You <u>can</u> use this number if desired, but you are not required to do so.
- The "Adjusted Construction Program Expenditures (300)" line is where the final construction expense amount should be entered. If you want to use the total from the projects entered above, duplicate that number on this line. **If you want to use a different number, simply enter the number you wish to use**. This line supersedes the "Total" line directly above it. Alternately, adjust the expenditure values shown for each individual project to reflect only the expected expenditures for the budget year and then update the "Adjusted Construction Program Expenditures (300)" line to match the updated total value.
    - It is not uncommon to enter a value different from the "Totals" line because projects are often paid over the span of multiple fiscal years and because they often start in a fiscal year later than the year of the letting.
    - "The following would be an instance when you may want to use a value different from the calculated "Totals" line: expenses for a project will be spread across multiple fiscal years because the construction season overlaps the turn of the state fiscal year. For example, a bridge project was programmed in the current fiscal year at a total cost of $500,000. Construction will take place between May and September. Approximately $200,000 in expense is anticipated in the current year, but the remaining $300,000 is anticipated in the Next Fiscal Year.

<u>Projects using Iowa DOT-administered funds that are on the Farm-to-Market system will be paid from the Farm-to-Market account. Except for minor costs like survey or right-of-way, expenses for these projects will not run through the secondary road fund. Therefore, they should not be included in the budget.</u>

Professional services like cultural/archeological studies, geotechnical studies, and design services should be budgeted for in the Administration & Engineering category, not in Construction.

Funds paid from the secondary road fund to the Farm-to-Market fund via a check written and sent per I.M. 2.130 are budgeted for in the secondary road fund budget using their project number.

Note: All projects can be budgeted across multiple fiscal years, but they should only be programmed in the state fiscal year of the expected letting. Projects do not have to be budgeted for at all in the year in which they are let if expenses are not expected to be incurred until a later fiscal year. (For example, a project may be let June and not have any expenditures before July 1. In that case, the project would be programmed in the fiscal year preceding the year in which it is budgeted.)

A worksheet is available for aiding in figuring the expenses in each of the major categories for budgeting.

Budget Worksheet for Construction – Optional (Located on ICEA Service Bureau web site under "Downloads" > "Administrative" > "Forms" > Form name "Detailed line-item budget worksheet 2015")

In this worksheet, the total cost of construction projects anticipated to be completed by the contract method, is shown in the right-hand area 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 completed by the day labor method, is shown in the left-hand portion of this worksheet 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 will need to 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 are 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 on the Equipment Rates webpage of Local Systems website 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.

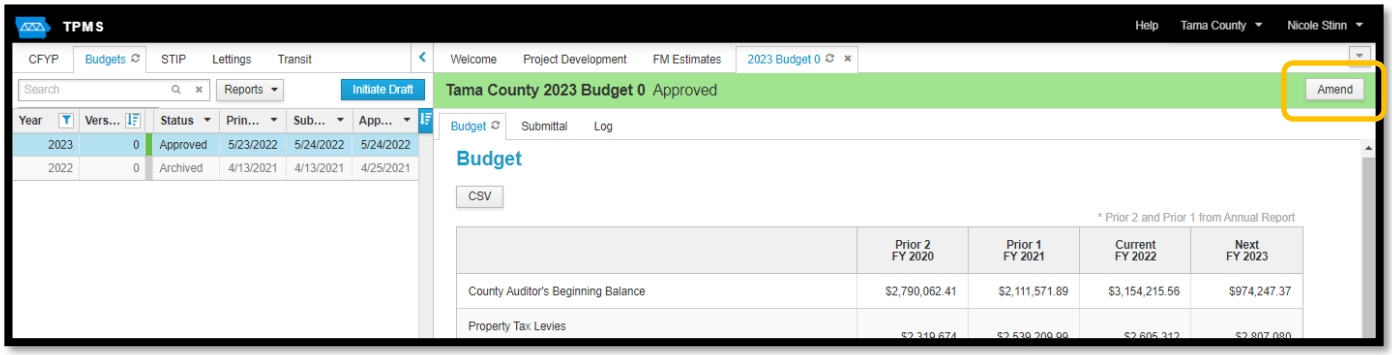
Duplicated expenditures 655, 660, and 680 include tools, materials, and supplies used from stock on day labor construction projects. The total duplicated items are then subtracted from the total day labor construction costs to obtain the adjusted day labor construction. This procedure makes it possible 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 Adjusted Construction Program Expenditures (300) line in the budget.

Budget Amendments

Per I.M. 2.050, budget amendments are due "not later than June 1". Budget amendments are submitted through the TPMS Budget module. Amendments can be initiated by clicking on the "Amend" button in the top, right corner of the budget. The user will need to adjust the expenses in the Prior Year to reflect actual expenses. TPMS cannot pull in the actual Prior Year expenses for budget amendments because the Annual Report (containing final expenses) may or may not have been approved at the time the budget amendment is initiated.



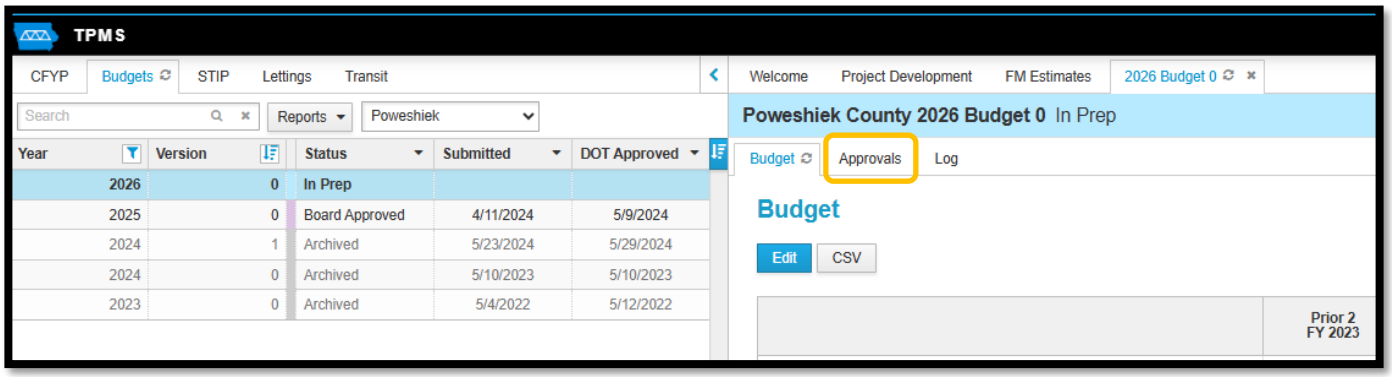
Amendments will NOT be reflected in the Annual Report if they are submitted after the June 1 deadline. If submitted after June 1, the amendment will be treated as if it did not happen.

Budget Submittal

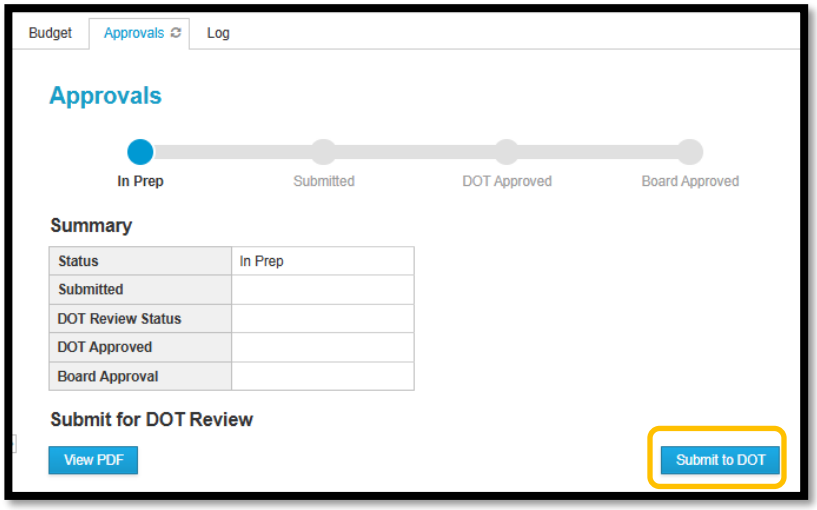
Once the County Engineer has conversed with the Board of Supervisors and is comfortable with the budget, and **before** formal Board approval, the budget is submitted to the DOT for review and approval. After the DOT has approved the budget, it can be brought back to the Board for official approval. Once the Board has officially approved the budget, the approval documentation must be entered in TPMS. *(Note: The original budget and CFYP and budget*

and CFYP amendments must be submitted as a pair. TPMS will not submit the budget to the DOT until both the budget and CFYP are submitted.)

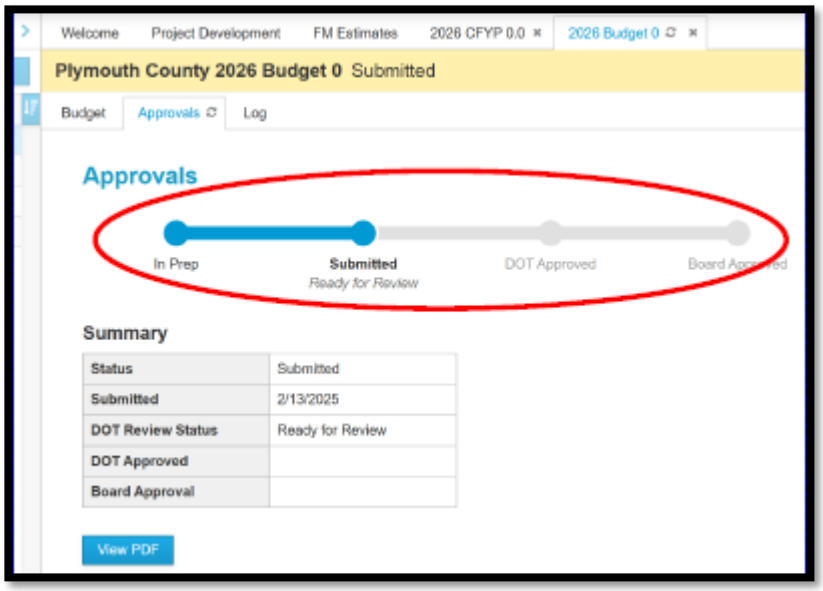
The original budget must be submitted to the DOT no later than April 15, and budget amendments must be submitted to the DOT no later than June 1. To submit the budget, first go to the "Approvals" tab in the middle window.



In the Approvals tab, click on the "Submit to DOT" button.

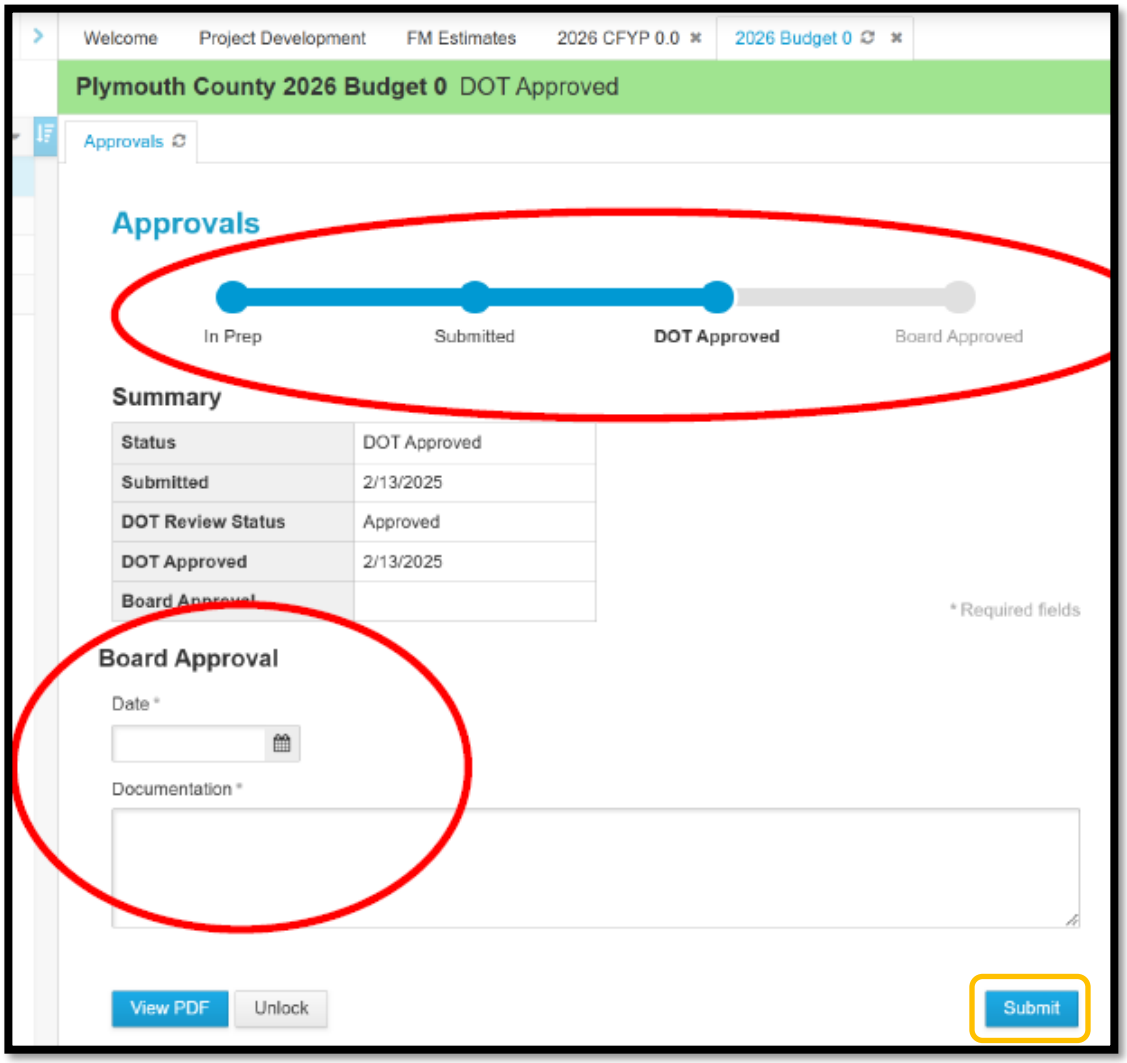


Once submitted to the DOT, the progress bar will indicate “Submitted, Ready for Review”.



Once the DOT approves the budget, the progress bar will move to “DOT Approved”. If the DOT passes the budget back for revisions, the progress bar will reset to “In Prep”.

If changes are made after DOT approval, the progress bar will reset to “In Prep”, and the approval process must be repeated. If no changes are necessary after DOT approval, the Board may take formal action to approve the budget. Once the Board has approved the budget, enter the Board Approval date and documentation (generally the book and page #) and click “Submit”. **The budget is not fully approved until the Board Approval documentation has been entered and submitted.**


Welcome
Project Development
FM Estimates
2026 CFYP 0.0
2026 Budget 0
Plymouth County 2026 Budget 0 DOT Approved
Approvals
Approvals
In Prep
Submitted
DOT Approved
Board Approved
Summary
Status
DOT Approved
Submitted
2/13/2025
DOT Review Status
Approved
DOT Approved
2/13/2025
Board Approval
* Required fields
Board Approval
Date *
Documentation *
View PDF
Unlock
Submit

COUNTY SECONDARY ROAD CONSTRUCTION PROGRAM

The official printed copy of the County Five-Year Program (CFYP) will be composed of a title sheet, a paving point determination sheet (if applicable), as many construction project sheets as necessary to identify programmed construction work, and a summary sheet containing cumulative project cost totals for each fiscal year. The county needs to maintain on file an "Official" copy of the CFYP.

The accomplishment year is the first year of the CFYP. The priority years are the second through fifth years of the CFYP.

General Information

When to Prepare and Submit

Prior to the passage of HF718 on May 4, 2023, the Board of Supervisors was required by Iowa Code Section 309.22 to adopt and submit to the department for approval a secondary road construction program for the next five fiscal years on or before April 15 of each year. HF718 amended the codified due date for adoption and submittal of the program to May 15 of each year. Additionally, the budget due date was amended via SF2442 on May 1, 2024 to April 30. Although the budget and program are interdependent and have separate due dates, they must be submitted as a pair. Additionally, Federal-aid and Swap projects from the program must be reviewed and approved by Local Systems by May 15 in order to be included in the Statewide Transportation Improvement Program (STIP). Therefore, ICEA requested, and Iowa DOT concurred that submission of the program by April 15 is still required. The Local Systems Bureau encourages early submittals in order to eliminate delays in revisions and approvals.

The CFYP should be based upon the construction funds (local secondary, Farm-to-Market, Federal-aid, Swap, and State-aid) estimated to be available for such years as stated in Iowa Code Section 309.22. Board Approval is necessary per Iowa Code § 309.22 and is considered to be approved whether by motion or resolution.

Counties should follow up their CFYP submittal by double checking to make sure that matching records for each project seeking Federal-aid or Federal-aid Swap funding have been entered and submitted in their Transportation Improvement Program (TIP). The Iowa DOT Program Management Bureau strongly urges all Federal-aid and Federal-aid Swap funding prospects be TIP-submitted no later than April 30th.

Note: The Regional Planning Affiliations (RPAs), Metropolitan Planning Organizations (MPOs), and Transportation Management Authorities (TMAs) are independently responsible for assembling their TIPs, which contain projects from the CFYPs. These TIPs are then combined into the STIP. These organizations often will not finalize the TIPs until near the April 15 deadline (April 30 is their deadline noted above), and counties need to know the final placement of their projects in the TIPs in order to finalize their CFYPs, so counties may be at a disadvantage in their efforts to turn programs in much before the deadline.

Note: Submittal of the program must be done electronically through TPMS. See the Submitting the Finalized CFYP section for further guidance on submitting.

Creating a New CFYP

See the "Format and Use of TPMS" section at the beginning of this instruction set for tips on how to initiate and edit the CFYP.

What Projects Should and Should Not be Programmed?

Projects which must be programmed include:

- Any project which is considered construction.
- Any project which can sometimes be considered maintenance, but which will utilize Farm-to-Market funding (i.e. – granular resurfacing, pavement markings, crack sealing with FM funds).
- Projects in the accomplishment year which account for the acquisition of right-of-way (ROW) for other construction projects.
    - Such projects should be named "Accomplishment Year ROW" or "FY ROW" and should use a project number which appropriately reflects the funding intended for use in purchasing the ROW.
    - Priority year ROW costs should be included with the project in the project's costs.

Projects which **should not** be programmed include:

- Any project which has already been let.
- Projects which are considered maintenance, unless said project will utilize Farm-to-Market funding. If a project is considered maintenance, the bid threshold does not apply. See the Local Systems Bid & Quote Thresholds webpage for further information.
    - Programming maintenance projects that do not utilize Farm-to-Market funding will cause complications with the review of the Annual Report.
    - Counties who wish to show maintenance projects to the Board should find an alternate method of displaying these projects.
    - All projects listed in the CFYP should be paid from the 020 Construction category, if locally paid, and should be reported on Sheet 10 (Local Projects) of the Annual Report. Maintenance projects are not paid from the 020 Construction category and should not be included on Sheet 10 of the Annual Report.

Additional programming options:

- 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 effect when the program is prepared. Counties should take care to track expenses of these projects as they progress to ensure the day labor limit is not exceeded. Exceedance of the day labor limit will be checked on the Annual Report. See the Bid & Quote Thresholds webpage and the Annual Report Instructions for additional information.
- An entry to accommodate Accomplishment Year Balance Held in Reserve such as "FY__ Bal. in Reserve" or "Acc Bal. in Reserve," if applicable.

- This is a project line entry which can be used, if desired, to allow for overruns. Most counties do not use this category, but a few do feel a need for it. It should be limited to a maximum of 10% of the total accomplishment year project costs.
- Note: Use of this option is permissible but is not encouraged.

See I.M. 2.010 for additional information on the requirements for the CFYP and programming and I.M. 2.010, Attachment A for additional guidance on construction vs. maintenance.

In What Year Should a Project Be Programmed?

- A project should be programmed in the State Fiscal Year of the expected letting.
- It is not required to budget for a project in the year in which it is programmed. (For example, a project may be let in June of the accomplishment year and may not have any expenditures before July 1 of the 1st priority year. In that case, the project would be programmed in the accomplishment year and budgeted in the following fiscal year.)
- Additionally, a project may be budgeted for across multiple years if desired. (For example, a project could be let in April of the accomplishment year that incurs expenses in May and June (in the accomplishment year) as well as after July 1 (in the 1st priority year). In that case, the project would have budgeted amounts for both the programmed year and the succeeding fiscal year.)

The STIP is developed in conjunction with the CFYP. The CFYP is developed based on the state fiscal year, but the STIP is developed based on the federal fiscal year (FFY). The state fiscal year runs from July 1 – June 30. The federal fiscal year runs from October 1 – September 30. All Federal-aid and Federal-aid Swap projects need to be entered into the STIP. Funds related to any Federal-aid projects in the STIP are authorized no later than the 3rd Tuesday, 1 month prior to a letting (approximately 6 weeks prior to the letting), and the authorization date of the funding is what controls the STIP year they are placed in. Therefore, when a project is let in July, August, September, or October (funds authorized in June, July, August, or September), they will be in a different state vs. federal fiscal year. For example, a project let in September of 2026 will be in state fiscal year 2027 and federal fiscal year 2026.

Since FHWA authorization occurs approximately 6 weeks before letting, projects scheduled for an October letting would need to be programmed in the STIP in the previous FFY.

Regarding the STIP, Federal-aid Swap projects should follow the same programming procedures as Federal-aid projects. However, no formal authorization of funds occurs.

Additional guidance regarding the programming of Federal-aid projects in the STIP can be found in the Federal-aid Guide.

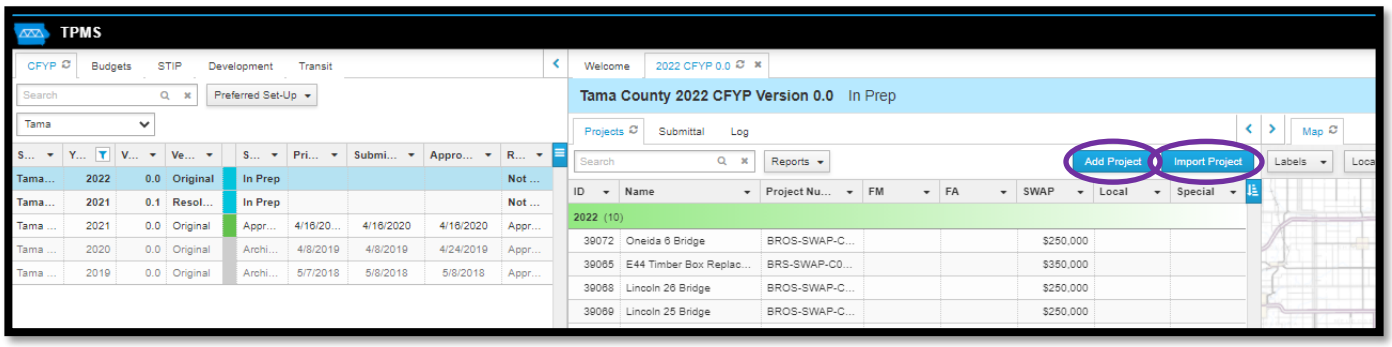
Programming: When creating a CFYP, **program projects based on the state fiscal year of the anticipated letting.** (No letting date is assigned at the time of programming.) The STIP will then be populated according to the state year in which projects are programmed. **Counties should work with the RPAs and MPOs to move the projects to the appropriate federal fiscal year if they do not originally populate in the correct year.** Later, at the time that the project is activated for development, a letting date is assigned. If the letting date conflicts with the programmed STIP year, TPMS will display a warning alerting the user of the issue. The project will need to be moved to the correct STIP year as soon as you are aware of the issue.

Entering Projects and Project Information

Adding a Project

First, navigate to the CFYP tab and open the appropriate CFYP draft by clicking on the line containing the desired version in the left-most window. Clicking on the desired version will open a middle window containing the listing of projects currently in that version of the CFYP.

To add a new project to the CFYP, click on either the “Add Project” or “Import Project” button as appropriate. Clicking the “Add Project” button will allow you to enter all project details “from scratch”. Clicking the “Import Project” button will allow you to select a project from a previous CFYP. If a previous version of the project exists with the same scope and that project has not yet been let, import the previous version rather than adding a new project. This helps all of the records for the same project stay together within the various systems and reports.

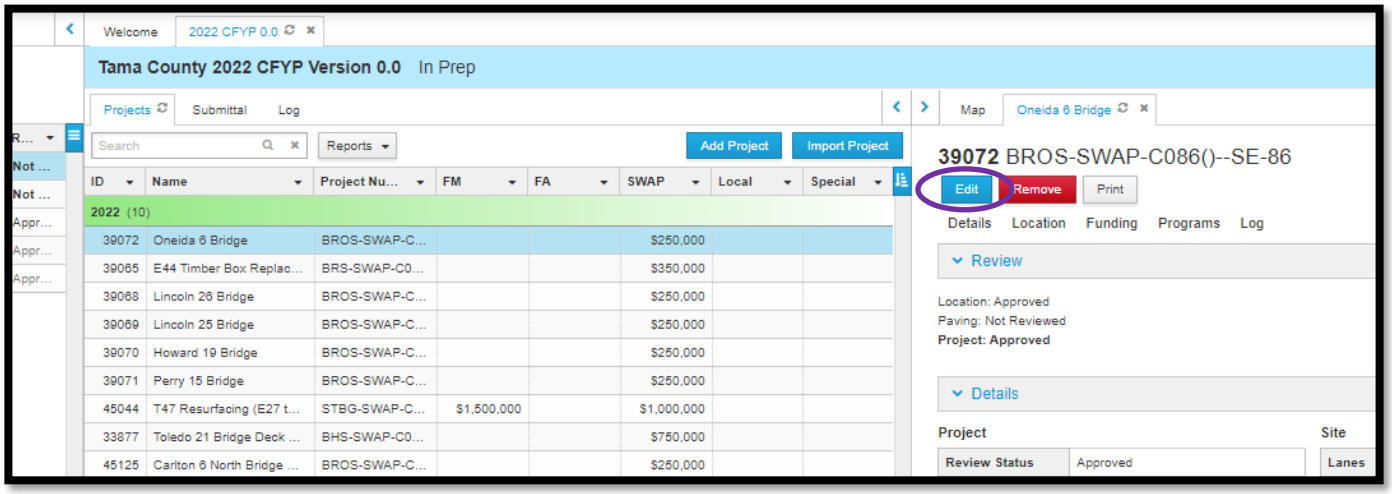


When “Add Project” is selected, a tab will open in the right-most window which is entitled “Add Project”. Enter the project’s information according to the directions shown in the “Entering Project Details” section.

Editing a Project

First, navigate to the CFYP tab and open the appropriate CFYP draft by clicking on the line containing the desired version in the left-most window. Clicking on the desired version will open a middle window containing the listing of projects currently in that version of the CFYP.

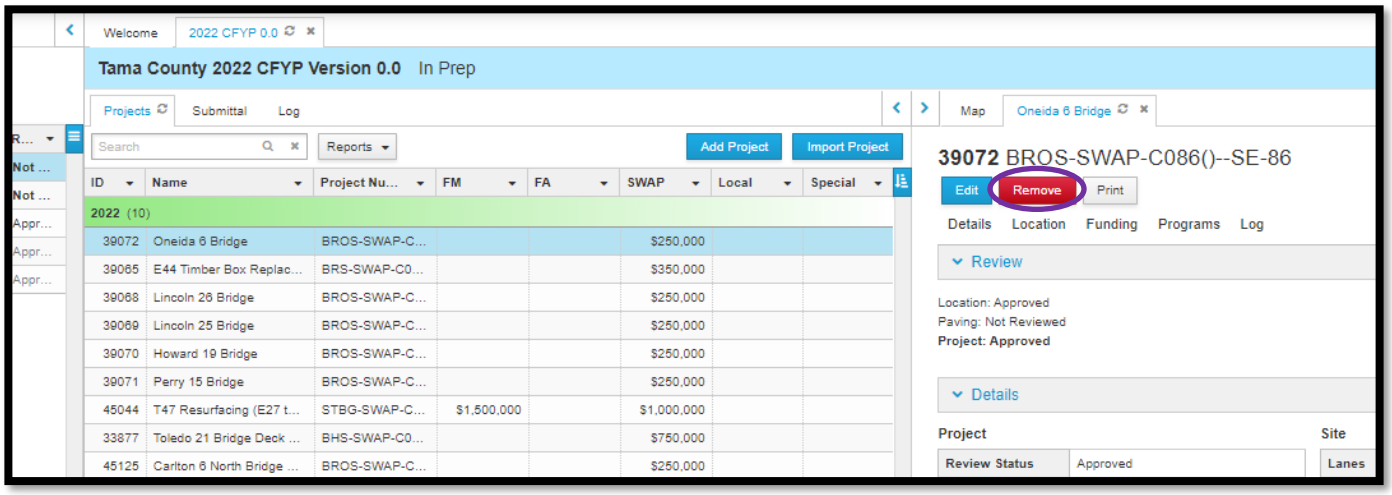
To edit a project already listed in the CFYP, click on the line containing the project in the “Projects” tab in the middle window. This will cause a tab to open in the right-most window containing the project details. In this project detail window, click on the “Edit” button.



Deleting a Project

First, navigate to the CFYP tab and open the appropriate CFYP draft by clicking on the line containing the desired version in the left-most window. Clicking on the desired version will open a middle window containing the listing of projects currently in that version of the CFYP.

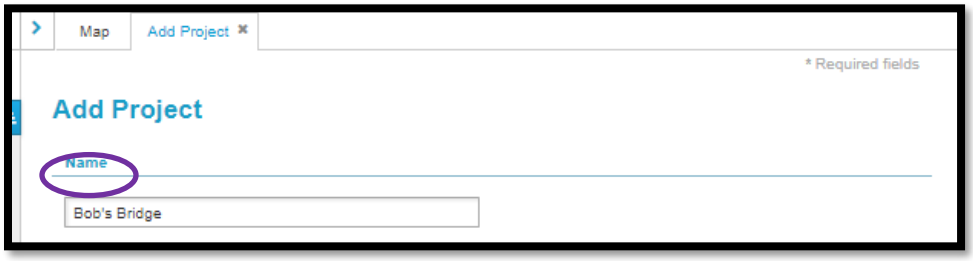
To edit a project already listed in the CFYP, click on the line containing the project in the "Projects" tab in the middle window. This will cause a tab to open in the right-most window containing the project details. In this project detail window, click on the "Remove" button.



Entering Project Details

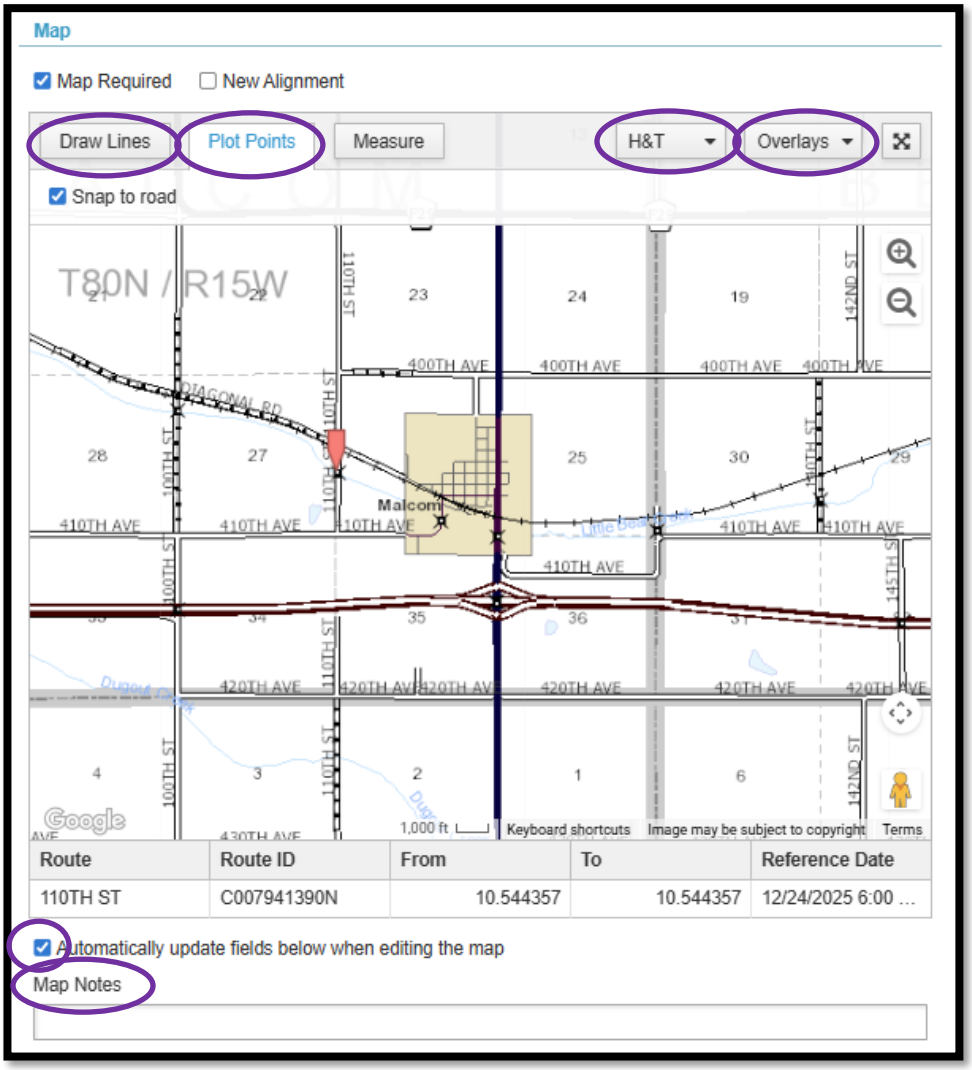
Name

Enter any project name desired. This could be a project number or a locally used description like “Bob’s Bridge”.

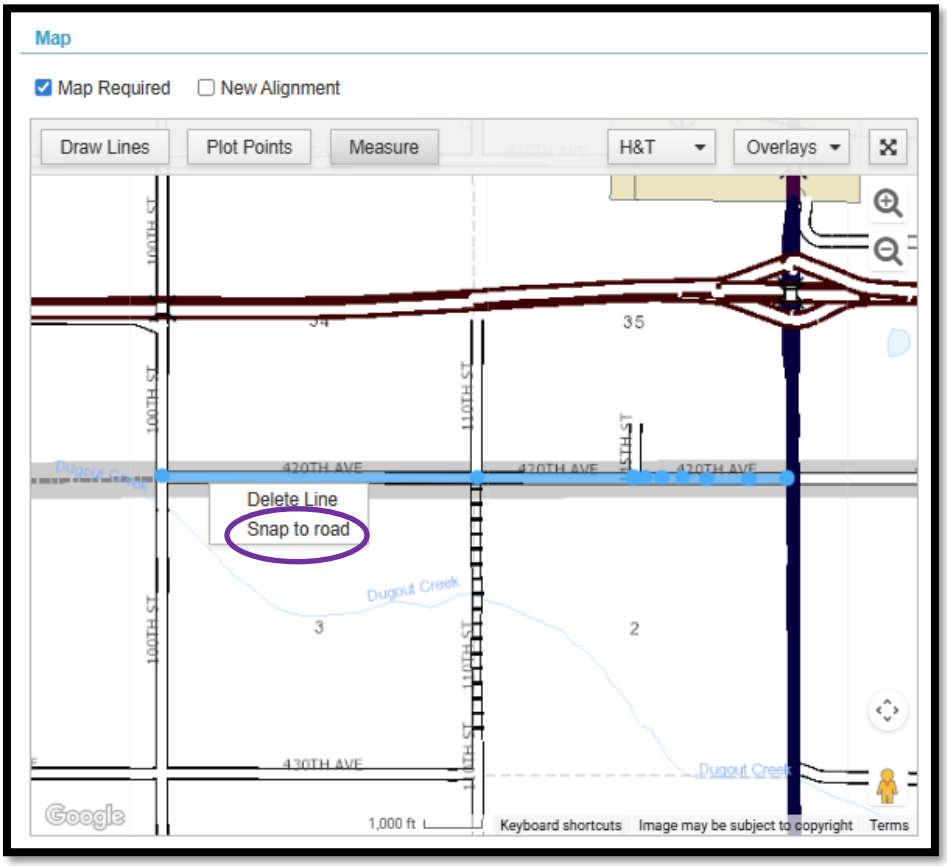


Map

Indicate the project’s location on the map by using the drawing tools provided. Various views of the map (H & T, satellite, etc.) and overlays (FM, federal functional class, etc.) can be chosen by using the drop-down menus on the right.



Staring with the FY'27 CFYP, once a new point or line is marked on the map, route segment data will display below the map. In addition to the newly drawn maps, all existing project maps need to be updated to contain this route segment data. If the segment data is not displaying, right-click on the line or point on the map and select "Snap to Road". Inspect the segment data to ensure no inappropriate routes are being picked up.



- Bridge projects
  - Use a point marker to indicate a bridge project. Do NOT use a line unless the project involves substantial grading and extends beyond the touchdown points for the bridge. (See I.M. 1.100, Attachment C for more information on touchdown points and limits of participation.)
  - Zoom in to ensure that the point marker is located directly on the structure unless the new bridge will be located elsewhere. The mapping tool will "snap" the line to the existing road unless the "snap to road" feature is unchecked. (This check box can be found in the drop-down line resulting from clicking on the "Plot Points" tool.) Snapping is desired.
- Paving/Grading (linear) projects
  - Draw a line along the project route. The mapping tool will "snap" the line to the existing road unless the "snap to road" feature is unchecked. (This check box can be found in the drop-down line resulting from clicking on the "Draw Lines" tool.) Snapping is desired.
  - For projects that involve or adjoin cities, ensure that the linework either passes through the city or begins/ends at the city limits as appropriate.

To delete a point or line, right click on the desired points to be deleted and choose “Delete Point”, “Delete Line”, or “Delete Marker” as appropriate.

Generally, the “Automatically update fields below when editing the map” box should remain checked so that changes made on the map automatically update the location description. However, if automatic updates are not desired, this box can be un-checked. It is also recommended to un-check this box after the DOT has reviewed the project and has approved the Location Description.

Map Notes – These are notes that are entered for the user’s reference. This is NOT the field that is used for the location description.

Maps should be completed for all projects. The only types of projects that do not require a map are those for maintenance-type activities which include a large number of locations. Examples of these types of projects would be FM-funded pavement marking projects, FM or locally funded rock resurfacing contracts, or “various culvert” type projects.

If a map is not required, uncheck the “Map Required” box.

Location Description

This Location Description is reviewed by Local Systems. It is the description that transfers to TPMS Development, and it must match the STIP (Federal-aid and Swap projects only), the Concept Statement (Federal-aid projects only), and the plan set. It is very important to complete this item correctly. If using distances in the Location Description, you must keep them approximate. **Do NOT measure down to the 0.01 of the mile. Including a location description that is too exact may limit eligibility for certain funds if your project limits change and extend beyond the exact distance in your description.**

The correctness of this Location Description is critical for Federal-aid projects but is important for Swap, FM, and local projects also.

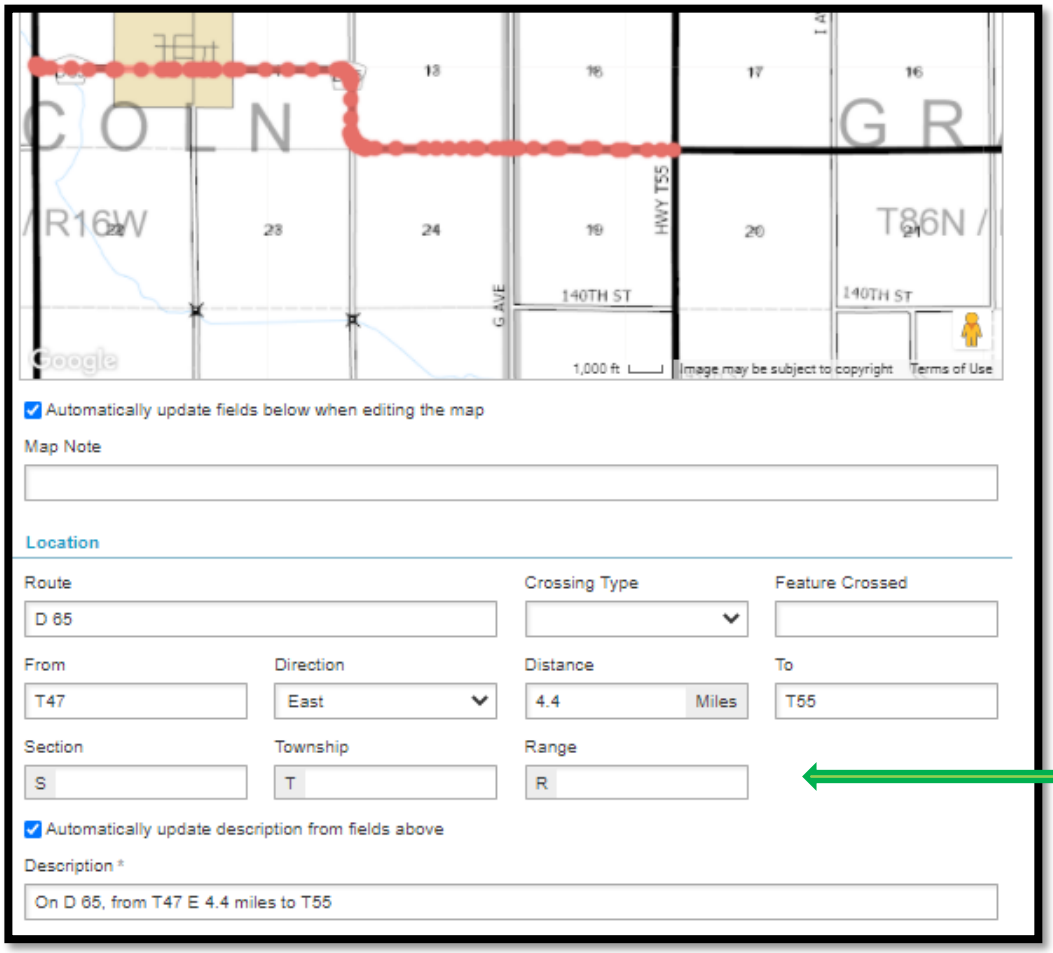
Do NOT include a description of the type of work being completed in this field. That information can be placed in the “Map Notes” field below the map for your own reference if desired.

If the “Automatically update fields below when editing map” box, which is located directly under the map, remains checked, any changes to the map will result in corresponding adjustments to the Location Description. Additionally, if the “Automatically update description from fields above” box, which is located under the location builder fields, remains checked, the Location Description will automatically update when changes are made to the informational fields (route, crossing type, feature crossed, from, direction, distance, to, section, township, range).

If the automatic location builder does not fill out the Location Description fully or correctly, or if the DOT reviewer requests changes to the Location Description, the “Description” field may/should be overridden. If you do need to override the automatically built location, unchecking the “Automatically update description from fields above” will prevent any automatic updates to fields in the builder from further adjusting the overridden description. This includes automatic adjustments from map revisions.

- Bridge Projects – Ensure the final Location Description complies with one of the following formats.
    - On *route*, over/under *feature crossed*, *Section, Township, Range*
        - Ex: On Bear Avenue, over Wolf Creek, S8, T96, R27
    - On *route*, over/under *feature crossed*, in Quarter/near Quarter corner, *Section, Township, Range*
        - Ex: On Bear Avenue, over Wolf Creek, near Center, S8, T96, R27
    - On *route*, from *intersecting route (from), direction,* approximately, *distance* miles, *Section, Township, Range [Least preferred]*
        - Ex: On Bear Avenue, from 120th Street South approximately 0.4 miles, S8, T96, R27

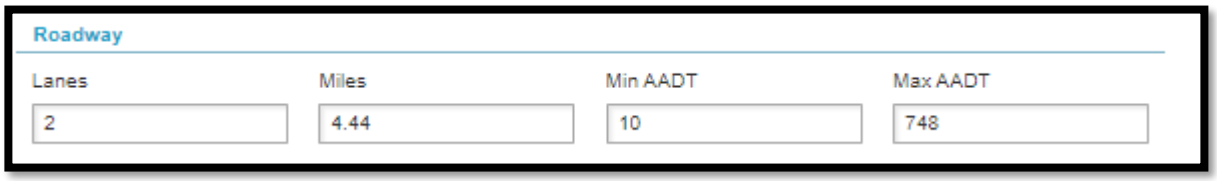
- Paving/Grading (linear) Projects - Ensure the final Location Description complies with one of the following formats. For projects which occupy multiple sections, **ensure that the Section, Township, Range does NOT appear in this Location Description**. If those fields are placed there by the automatic description builder, please remove them.
    - On *route*, from *intersecting route (from), direction*, to *intersecting route (to)*
        - Ex: On D65, from T47 to T55
    - On *route*, from *intersecting route (from), direction*, approximately *distance* miles, to *intersecting route (to) [Least preferred]*
        - Ex: On D65, from T47 East approximately 3.3 miles to T55



Delete entries in these fields for linear projects.

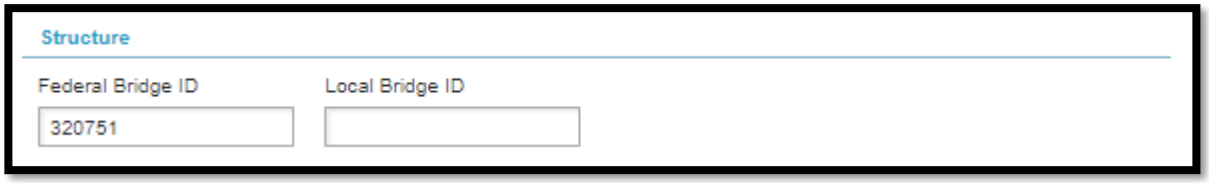
Roadway

Enter the data for the relevant roadway segment. This data will automatically populate if the "Automatically update fields below when editing map" box is checked, but the fields can be overridden.



Structure

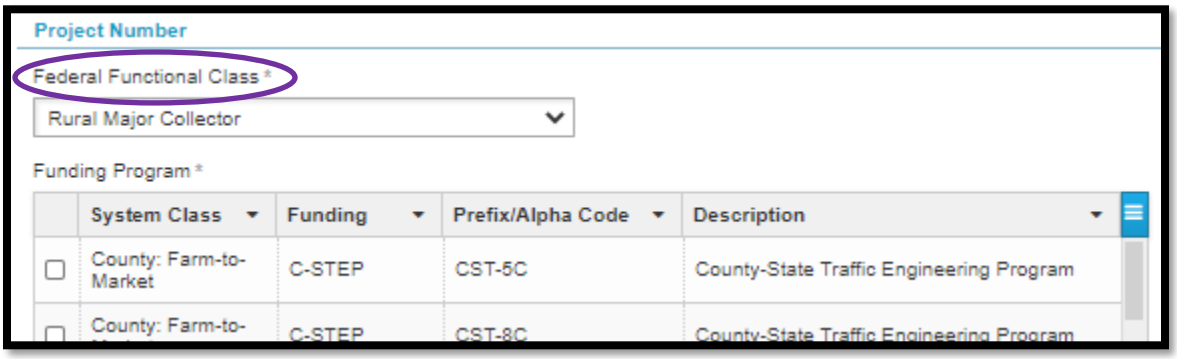
Enter the relevant Federal Bridge ID if the structure has a Federal Bridge ID. Entry of the Local Bridge ID is optional. This data will automatically populate if the "Automatically update fields below when editing map" box is checked, but the fields can be overridden. Federal Bridge IDs should be double-checked for accuracy.

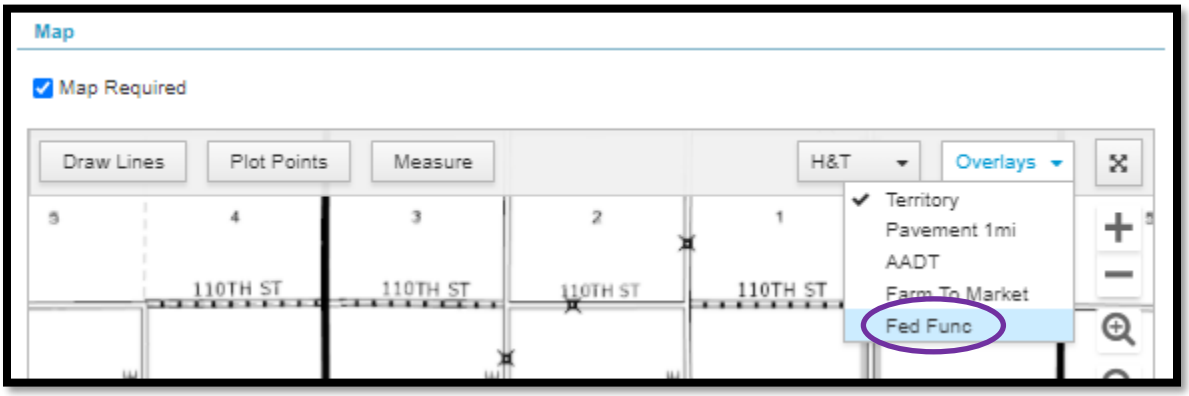


Project Number

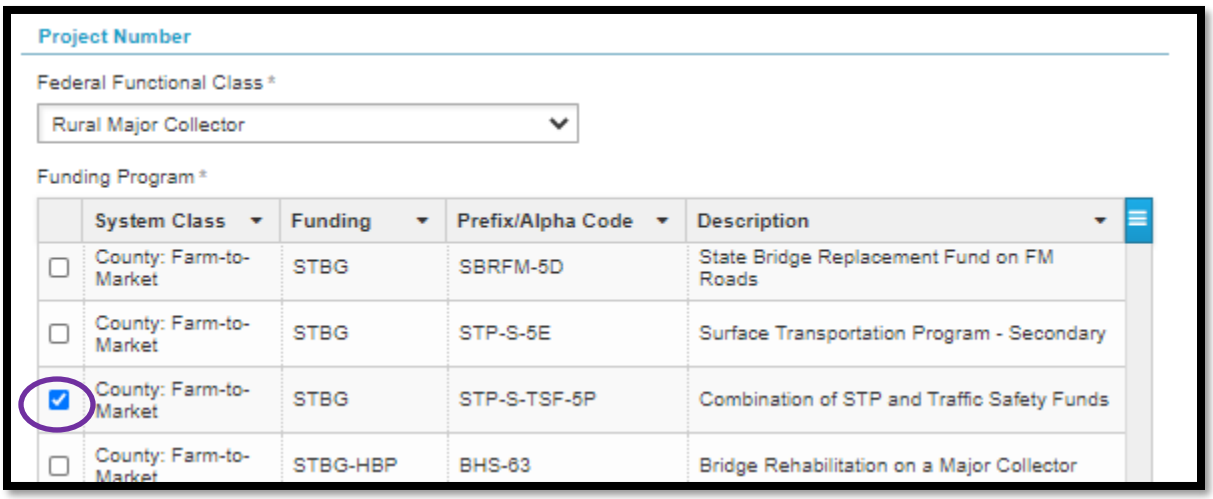
Select the appropriate project number format based on the roadway type and desired funding program.

1) Select/double-check the appropriate Federal Functional Class. This information can be found on the Iowa Highway Networks interactive map and should be double-checked by turning on the Federal Functional Class overlay in the map.

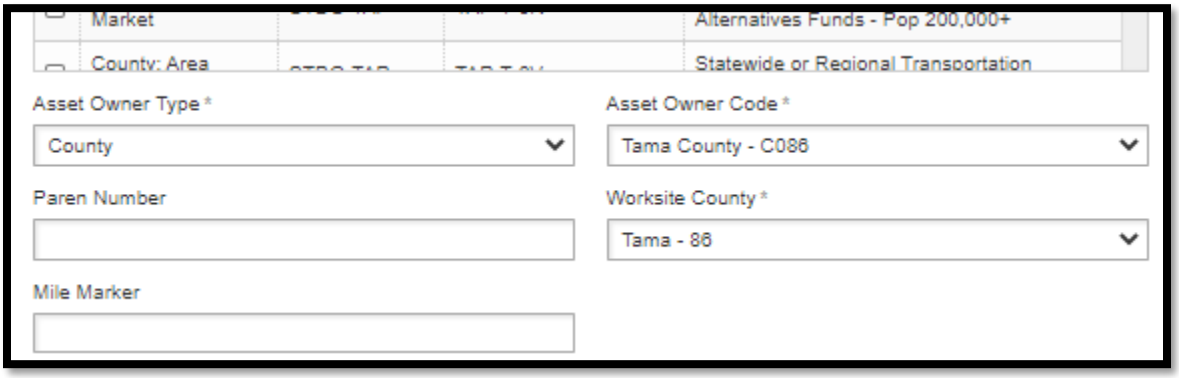




2) Select the correct project number format based on the system class (FM, local, etc.) and the funding type.

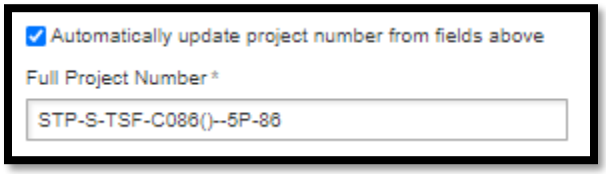


3) Enter the Asset Owner Type, Asset Owner Code (if applicable), Paren Number (enter only if already assigned by the Local Systems Bureau, if not, leave blank), Worksite County, and Mile Marker (if known).



4) Ensure the Full Project Number that has been generated is correct. If the "Automatically update project number from fields above" box remains checked, the project number structure will be adjusted each time you update the federal functional class, funding program, and asset information above. This project number can be overridden if

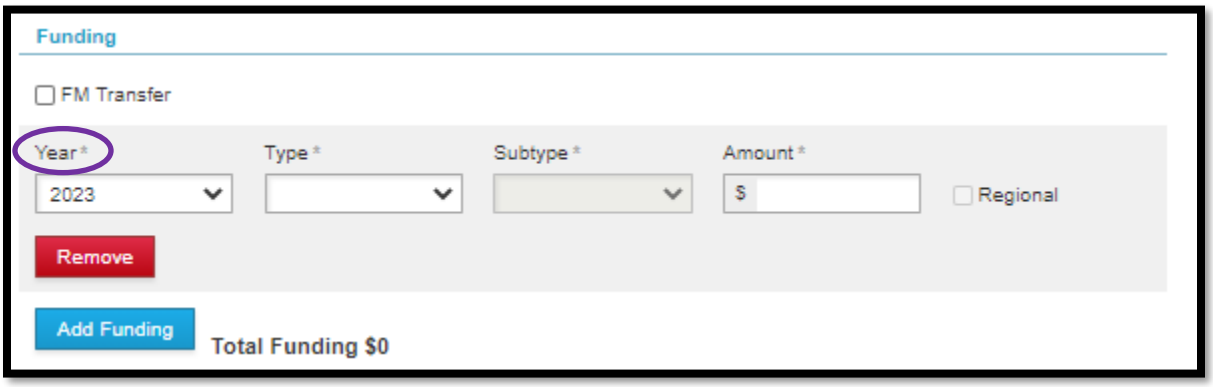
necessary, but that need is infrequent. Check with Local Systems first before overriding a project number. Further guidance on project numbers can be found in I.M. 3.060.



Funding

Enter funding from ALL anticipated funding sources.

First, enter the year for the funding line. In most circumstances, this will be the letting year. **This project will be placed in your CFYP according to the earliest year entered in this field.**

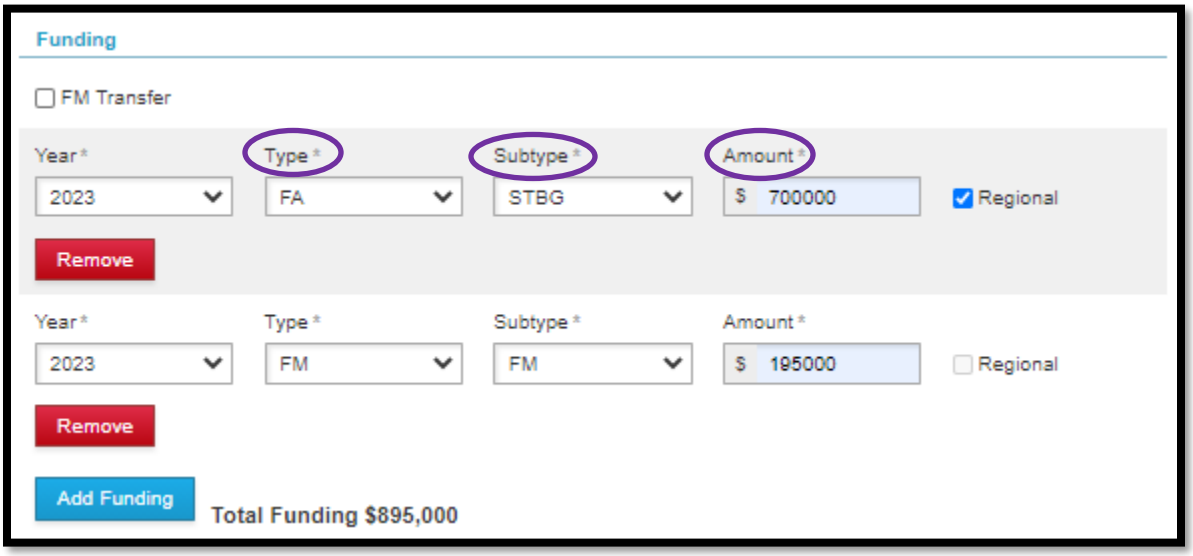


Next, enter the applicable funding type, subtype, and amount. To add an additional funding source, use the blue "Add Funding" button. Ensure the funding type and subtype selected matches the funding shown in the project number you have selected. Contact the Secondary Roads Engineer if you are unsure of which funding type or subtype to select.

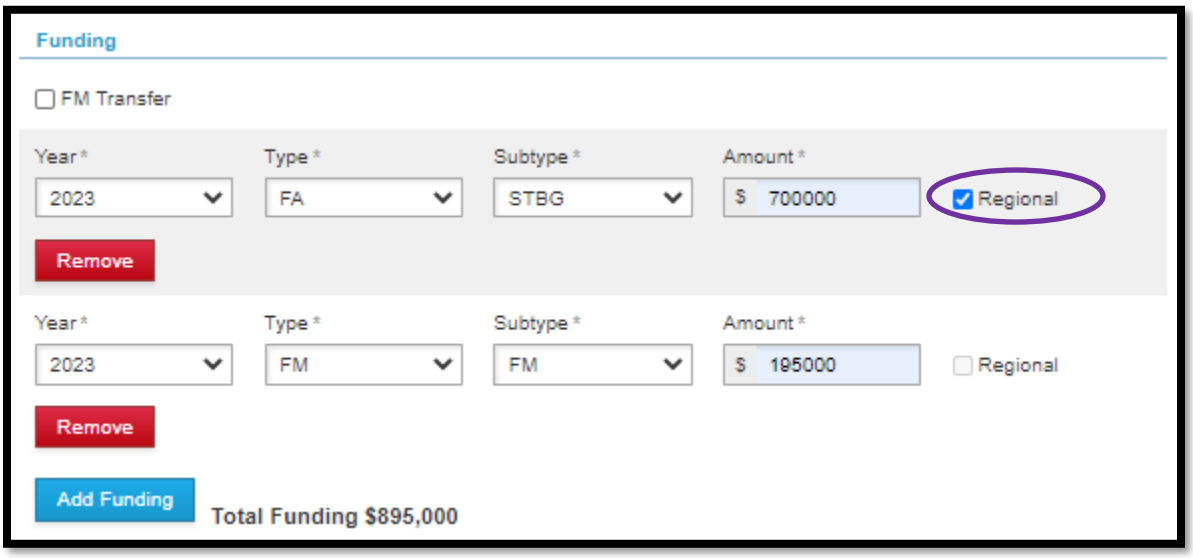
Federal-aid bridge projects should be programmed using the funding prescribed here unless there is a special circumstance that has been approved by the Local Systems Bureau.

- **On-System Bridges (Federal Functional Class = Major Collector or higher)**
  - 80% Federal-aid HBP (Type = FA, Subtype = HBP)
  - 20% Swap HBP (Type = Swap, Subtype = HBP)
- **Off-System Bridges (Federal Functional Class = Minor Collector or Local)**
  - 100% Federal-aid HBP (Type = FA, Subtype = HBP)

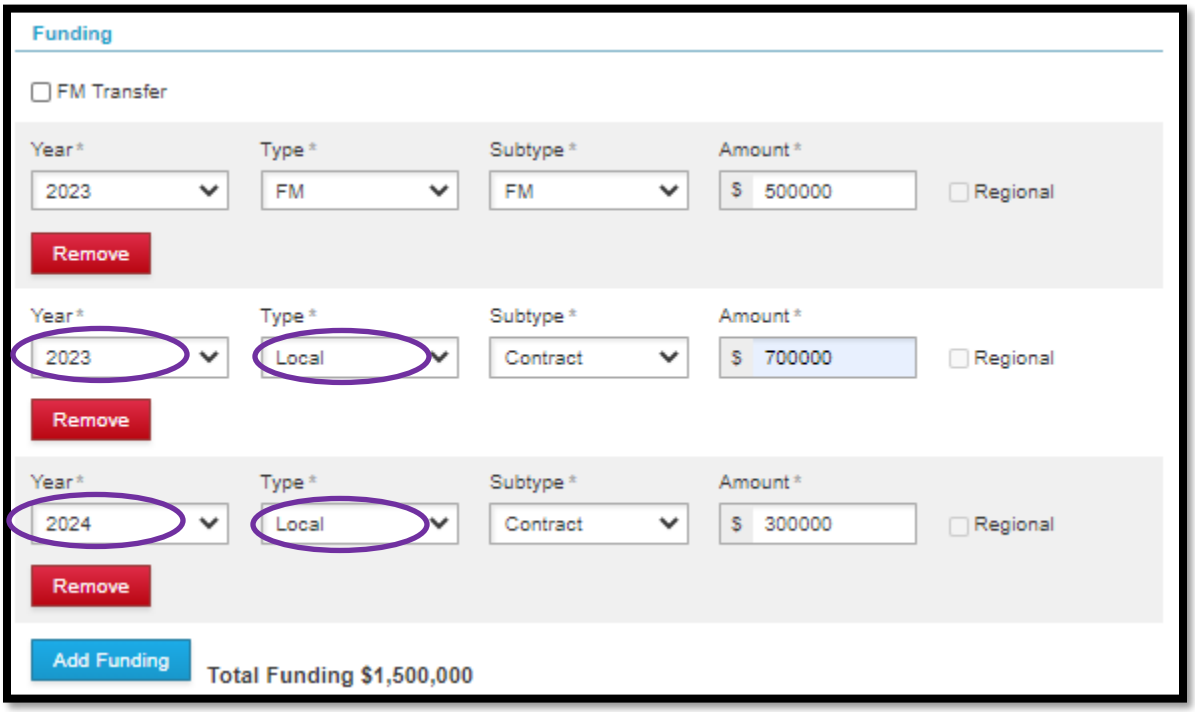
Please note that the "Special" type is intended for special non-Federal-aid funds such as RISE, Traffic Safety (TSF), or County Bridge Construction Funds (County-State Bridge funds) (STB).



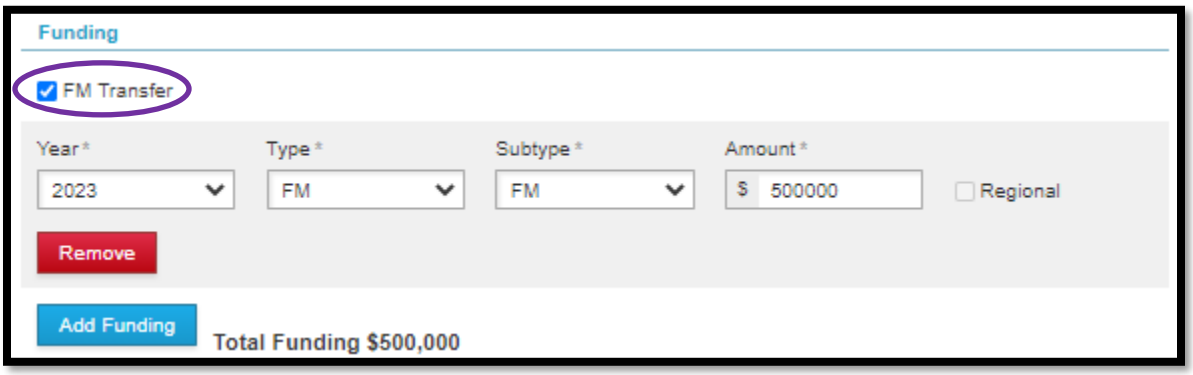
Check the "Regional" box if the funding source must be approved by your Regional Planning Affiliation (RPA). This would include all federal funding sources as well as SWAP-STGB. This would not include SWAP-HBP, FM, State-aid, or local funding.



The budget module will automatically pull in cost information for all projects programmed in the accomplishment year. If the project programming shows the entire cost in the accomplishment year, that will be the amount pulled into the budget. However, the CFYP module does allow project costs to be entered for multiple fiscal years if the local agency knows that the entire expenditure will not happen in the accomplishment year and wants to utilize that functionality. Do not split DOT-administered funds into multiple years without prior approval.



The FM Transfer box should be checked whenever a project utilizes an FM transfer as described in I.M. 2.140, Transfer of Farm-to-Market Funds to the Local Secondary Road Fund. This box should not be checked when making a transfer of local funds to the FM account.



*****Use of Day Labor vs. Contract Funding & Taking Bids on a Projects*****

All projects considered to be construction must be programmed. However, only those that exceed the bid threshold are required to be bid. Projects which are locally funded generally utilize either Contract labor or Day Labor. Contract labor applies to work for which formal (sealed) bids are taken. Day Labor refers to any locally paid work which has not been subjected to formal (sealed) bids, including labor completed by Secondary Roads employees, materials purchased through quotes rather than formal bids, and directly hired contractors.

Purchasing materials via quotes or directly hiring (without bids) a contractor does NOT meet the requirement of taking bids for purposes of the bid threshold.

In other words, there can be no component of the project cost which is not formally bid that can exceed the bid threshold limit.

For example, suppose the bid threshold is $93,000, and the total estimated cost of the project is $100,000, of which $50,000 is materials and $50,000 is labor. The bid threshold requirement would NOT be met in any of the following scenarios.

a) Materials were purchased directly or via quotes and Secondary Roads employees provided the labor.
b) Materials were purchased directly or via quotes and a contractor was directly hired to provide the labor.
c) A contractor was directly hired to provide both the materials and the labor.

In these three scenarios, bidding requirements are not met because the total of the non-bid components exceed the bidding threshold.

Often, materials are purchased ahead of a project being completed. When programming projects and entering funding amounts, counties should be cognizant of these requirements. See the Local Systems Bid & Quote Thresholds webpage for further information.

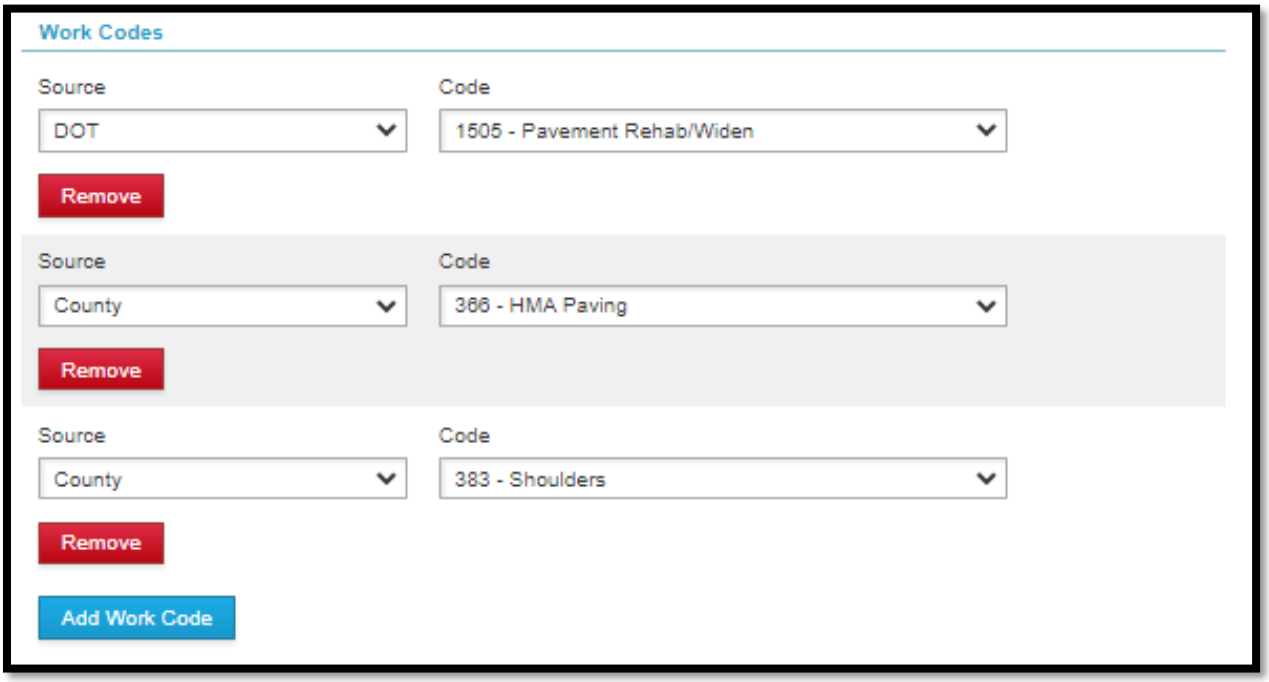
Contacts

Select the appropriate planning agency (RPA/MPO) for your area.

Work Codes

Select the appropriate DOT and County work codes for your project. For any DOT-let project, DOT work codes must be included. To add additional work codes, click on the blue “Add Work Code” button.

If DOT work code “1001 - Grade and Pave” is chosen, paving points will likely be required in the Paving Points section. Additionally, paving points may be required for DOT codes “1005 – Pave” and “3511 – Grading”. See the “Paving Points” section below for more information.

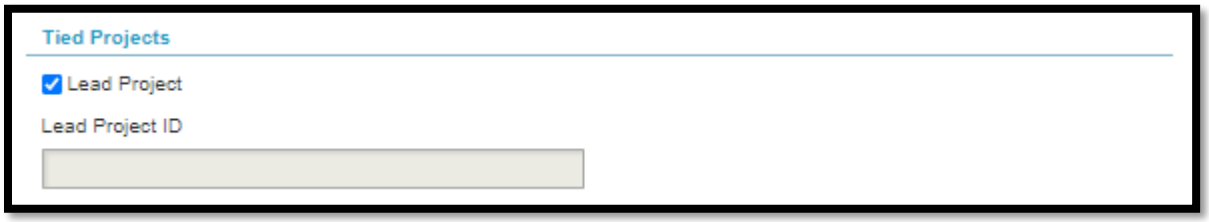


Tied (Joint/Shared) Projects

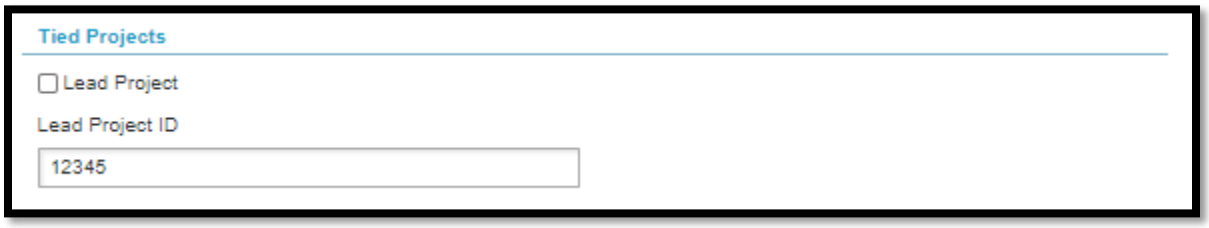
This section references "joint" or "shared" projects in which the county shares jurisdiction, ownership, or responsibility for the project with another county. This section is NOT used to indicate "tied" projects on one contract. In other words, this section is **not used to indicate multiple projects under one county's ownership which will later be bundled together for bidding purposes.**

Examples of these "joint" or "shared" projects could include a paving project or bridge replacement project on a county-line road. In these situations, **each county should program the project in their respective CFYP**.

When a project is shared with another county, information must be included in the "Tied Project" field. If your county is the lead agency for the project, click the "Lead Project" checkbox as shown below. This will cause the "Lead Project ID" box to be non-selectable. This is ok. TPMS will know to use your TPMS ID as the project ID. Additionally, if you are the lead county, you will need to share your TPMS ID with the non-lead county so that they can enter the ID into their program as well. (See the next paragraph.)



If your county is <u>not</u> the lead agency for the project, enter the TPMS ID of the <u>lead agency's project</u> in the "Lead Project ID" box as shown below. In order to obtain the TPMS ID of the lead county's project, you will need to communicate with the lead county.



Guidance for programming different types of joint projects is explained below.

1) Federal-aid/Swap Projects – HBP Funded

When programming the project, the lead agency should program the entire Federal-aid or Swap portion of the cost (the total HBP needed to fund the project) in their project, and the lead agency's project should be retained by the RPA/MPO in the TIP/STIP. The non-lead agency should program only their portion of the project costs, and their entry should not be retained in the TIP/STIP. This will ensure that the project is only placed in the TIP/STIP once and that all funding is covered in that one entry. Project entries sync to the STIP once the CFYP is Board Approved. The counties need to communicate with the RPA/MPO to tell the RPA/MPO that the non-lead agency's project should be removed from the TIP/STIP. Both counties should make a note in the "Notes" section of the programming entry indicating how the costs will actually be split. At the time of letting, the counties should notify the Secondary Roads Engineer that HBP funds need to be split between the two projects.

If each county programs the project, it will be available to each in their Annual Report for any necessary cost reporting. If a county does not program the project, when completing the Annual Report, it will not be available for cost reporting. The county paying the reimbursement would have to add a project to the Annual Report that was not programmed, which would raise a "construction project not programmed" flag and cause the county to have to justify why they paid for a project not programmed.

2) Federal-aid/Swap Projects – STBG Funded from Same RPA/MPO

When programming the project, the lead agency should program the entire Federal-aid/ Swap portion of the cost (the total STBG allotted to both agencies) in their project entry, and the lead agency's project should be retained by the RPA/MPO in the TIP/STIP. The non-lead agency should program only their portion of the <u>non-Federal-aid/Swap project costs</u>. For the non-lead agency, this means no Federal-aid or Swap funding is included, so the entry will not get pulled into the TIP/STIP. This will ensure that the project is only placed in the TIP/STIP once and that all funding is covered in that one entry. Project entry containing Federal-aid/Swap funding will sync to the STIP once the CFYP is Board Approved.

By having each county program the project in some capacity, that project will be available to each county in their respective Annual Report for cost reporting. If a county does not program the project, when completing the Annual Report, it will not be available for cost reporting. The non-programmed county would have to add a project to the Annual

Report that was not programmed, which would raise a “construction project not programmed” flag and cause the county to have to justify why they paid for a project not programmed.

3) Federal-aid/Swap Projects – STBG Funded from Different RPAs/MPOs

When programming the project, each agency should program their share of Federal-aid/Swap funding and match funding in their project entry. Both project entries should be retained in the TIP by the respective RPA/MPO, and both entries will be authorized for funding under one FMIS entry as Detail Line 1 and Detail Line 2.

Counties should request their RPA/MPO include the following Planning Agency (PA) Note in the TIP: “*X* County’s project (TPMS ID *xxxxx*) is receiving $*X* of Federal-aid/Swap funding from RPA/MPO *X* and is being tied with *Y* County’s project (TPMS ID *yyyyy*), which is receiving $*Y* of Federal-aid/Swap funding from RPA/MPO *Y*. *X* County is the lead agency, and their project (TPMS ID *xxxxx*) is the lead project. Both entries will be placed in the STIP and will be authorized for funding under one FMIS entry as Detail Line 1 and Detail Line 2.”

4) Federal-aid/Swap Projects – Other

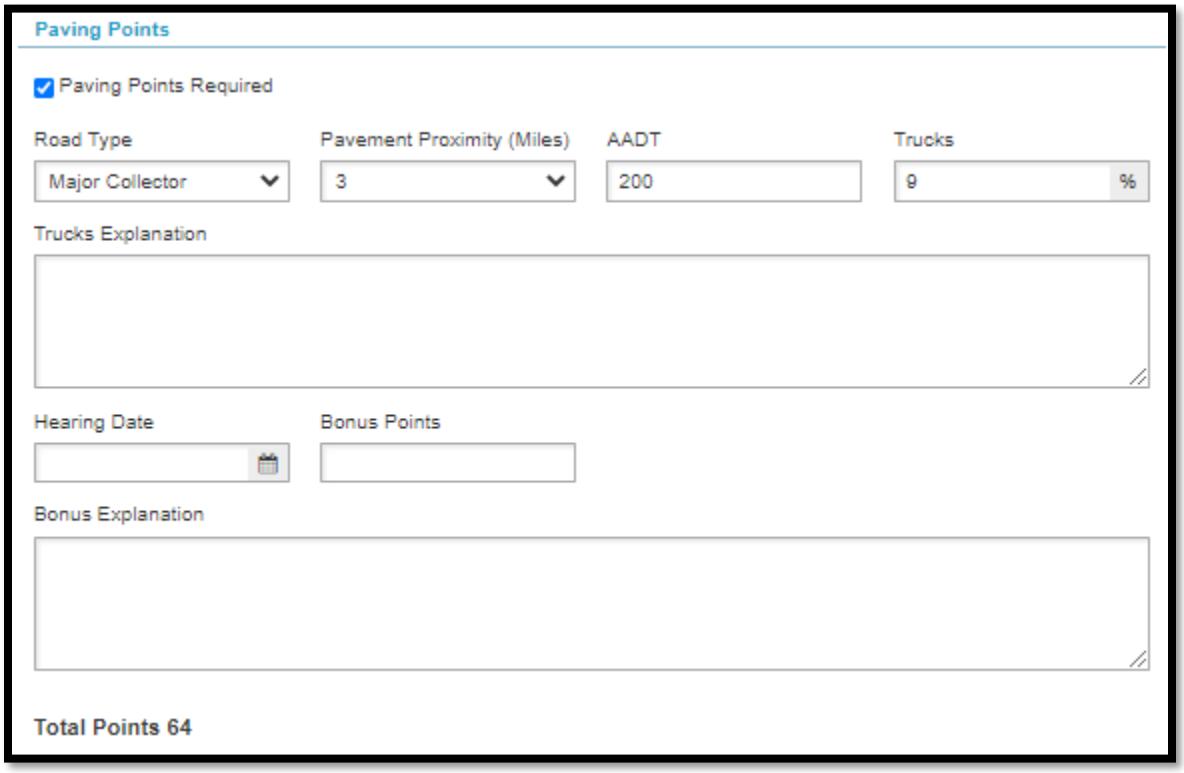
Contact the Secondary Roads Engineer for programming guidance.

Paving Points

Projects which involve paving a road not currently paved (i.e., new paving or grade and pave projects) will require the entry of paving points. Such projects would likely correspond to, but are not limited to, DOT work codes “1001 - Grade and Pave”, “1005 – Pave”, and “3511 – Grading”. If a proposed project has 50 points or more, the project will not require a public hearing. If the proposed project has less than 50 points, a public hearing will be required. See I.M. 2.010 and I.M. 2.010, Attachment B for further information on paving points.

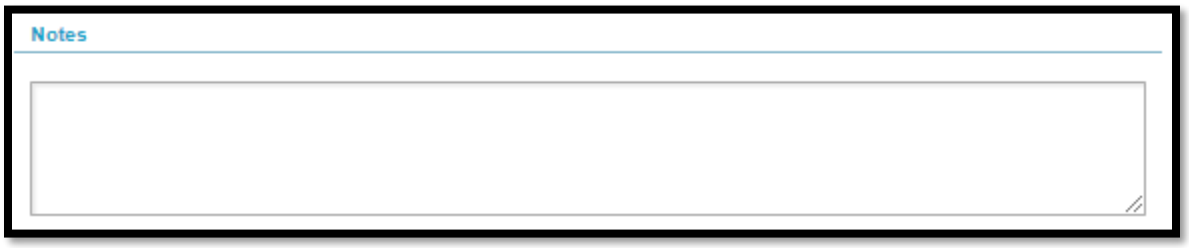
If paving points are required, check the “Paving Points Required” Box and enter the appropriate information in the given fields. If a hearing date is needed but has not yet been established, leave the field blank. The point total will automatically update as information is populated in the given fields. A “Trucks Explanation” will be required for any “Trucks” value entered which exceeds 9.

Pavement resurfacing projects do not require paving points.



Notes

Enter any notes that you find helpful to yourself or that might help the Local Systems reviewer or the RPA/MPO staff.



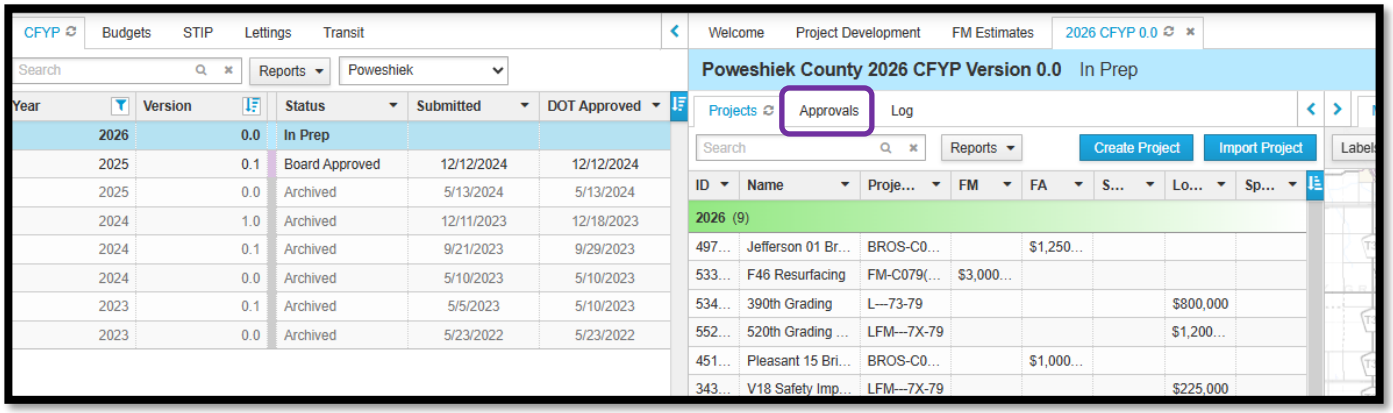
Saving the Project

When all project details have been entered, click on the blue “Submit” button in the bottom, right corner to save the information and place the project into the CFYP.

Submitting the Finalized CFYP

As the CFYP is prepared, all project details need to be reviewed for correctness, including location descriptions and inclusion of HBP-funded bridges on the QBL. Once the County Engineer has conversed with the Board of Supervisors and is comfortable with the CFYP, and **before** formal Board approval, the CFYP is submitted to the DOT for review and approval. After the DOT has approved the CFYP, it can be brought back to the Board for official approval. Once the Board has officially approved the CFYP, approval documentation must be entered in the CFYP in TPMS. *(Note: The original budget and CFYP and budget and CFYP amendments must be submitted as a pair. TPMS will not submit the CFYP to the DOT until both the budget and CFYP are submitted.)*

The original CFYP must be submitted to the DOT no later than April 15, and CFYP amendments must be submitted to the DOT no later than June 1. To submit the CFYP, first go to the "Approvals" tab in the middle window.

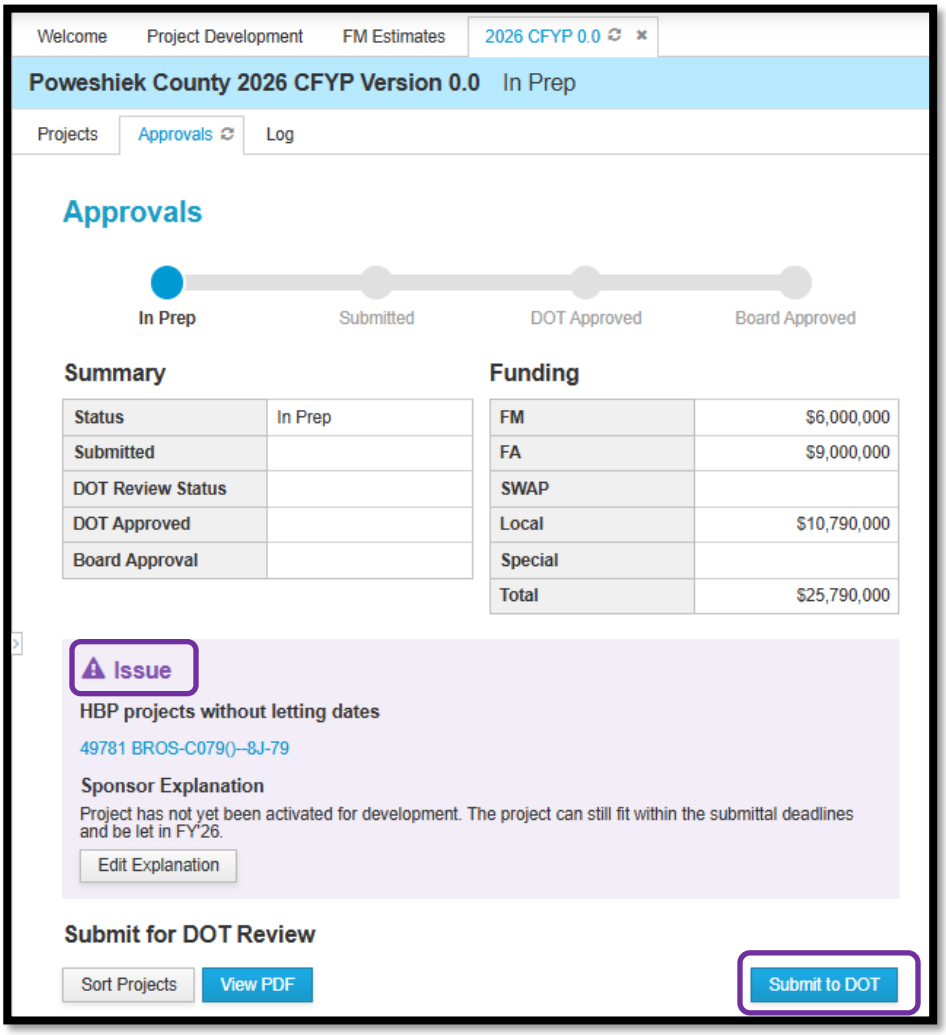


If there are any errors, issues, or warnings showing, these must be addressed before the CFYP can be submitted to the DOT.

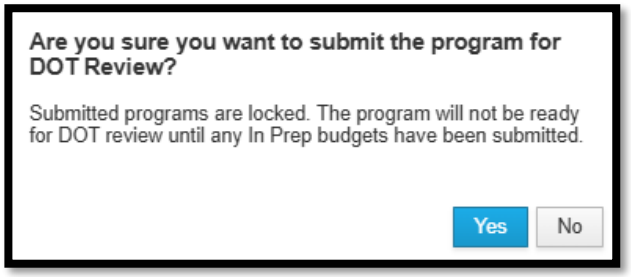
Warnings serve as FYIs only and do not prohibit submittal. Issues are more serious than warnings and must be explained/justified before a program may be submitted. If you believe an issue is "ok", click on the "Provide Explanation" button to address it. If the issue truly indicates an error or conflict, go back and revise the project in question.

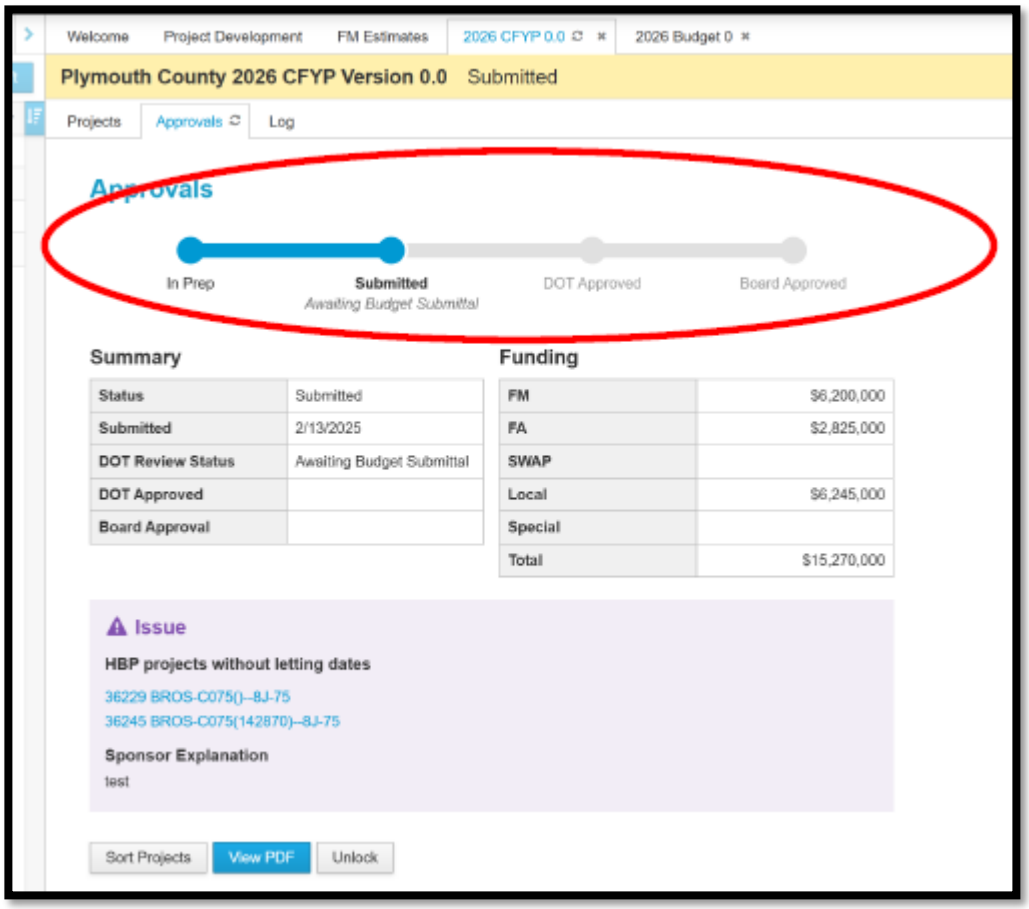
A program may not be submitted with errors remaining. If an error occurs, go back and revise the project in question or contact Local Systems or the Service Bureau if you are unable to understand why the error is occurring.

When all warnings and issues have been addressed, the "Submit to DOT" button will be available for selection. Click on this button if you are ready to submit the CFYP to the DOT. A PDF of the CFYP with a "Preview" stamp can be downloaded and viewed from this screen.

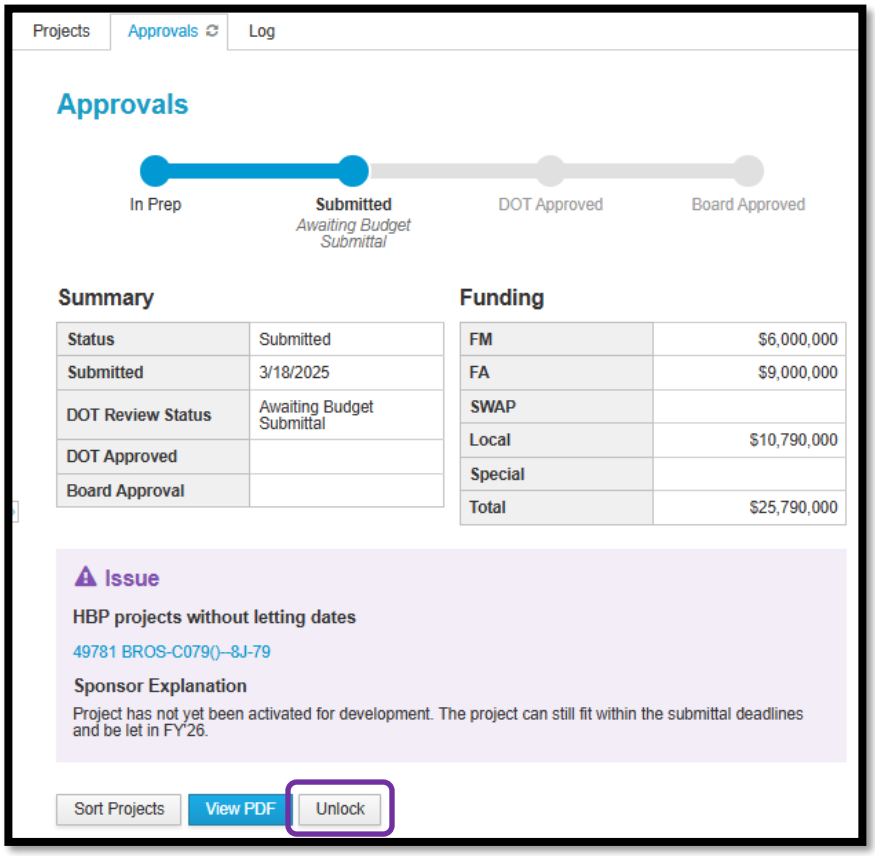


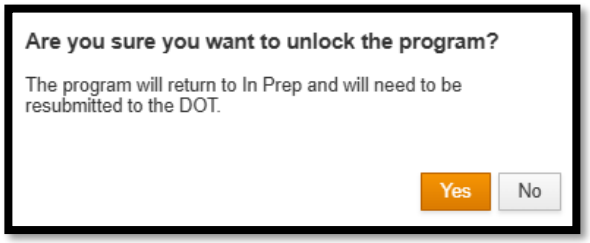
Once submitted to the DOT, the progress bar will indicate “Submitted, Ready for Review” or, if the budget has not yet been submitted, “Submitted, Awaiting Budget Submittal”. Additionally, if the budget has not yet been submitted, the following pop-up box will warn you of the need to submit the budget when you submit the CFYP to the DOT. Click “yes” if you are ready to submit the CFYP and know you need to also submit the budget when it is ready.





If you find that a change needs to be made to the CFYP while it is in either “Submitted” or “DOT Approved” status, you can click on the “Unlock” button at the bottom to bring the CFYP back to an “In Prep” status where you can make edits. If the “Unlock” button is clicked, a pop-up box will appear telling you that the status will be returned to “In Prep” and you will need to re-submit to the DOT.

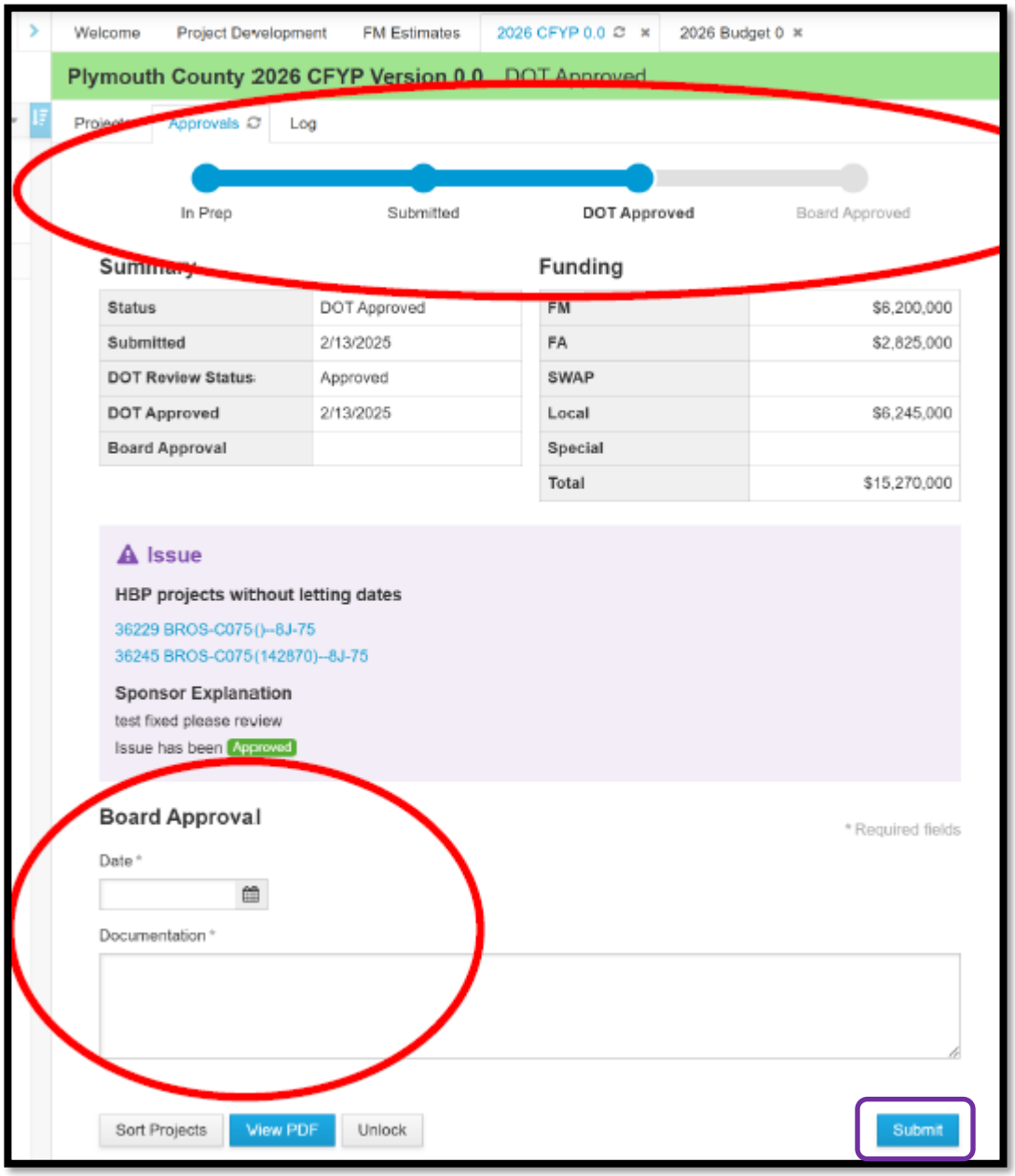




If the Secondary Roads Engineer determines that revisions need to be made to project details, the CFYP will be passed back, and a TPMS-generated email will be sent back to the county. Deficiencies will need to be addressed, and the CFYP will need to be re-submitted. To view notes for the requested revisions, see the "Format and Use of TPMS" section earlier in these instructions.

Once the DOT approves the CFYP, the progress bar will move to "DOT Approved". If the DOT passes the CFYP back for revisions, the progress bar will reset to "In Prep".

If changes are made after DOT approval, the progress bar will reset to "In Prep", and the approval process must be repeated. If no changes are necessary after DOT approval, the Board may take formal action to approve the CFYP. Once the Board has approved the CFYP, enter the Board Approval date and documentation (generally the book and page #) and click "Submit". **The CFYP is not fully approved, and projects will not transfer to the TIP/STIP until the Board Approval documentation has been entered and submitted.**



Viewing the Printed Program

A PDF of the program can be accessed on any of the screens in the “Approval” tab by clicking on the “View PDF” button. The title 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. All projects will be listed showing the corresponding funding in the years programmed. Additionally, a summary sheet is included which summarizes the total funding amounts for the major funding groups in each year of the program.

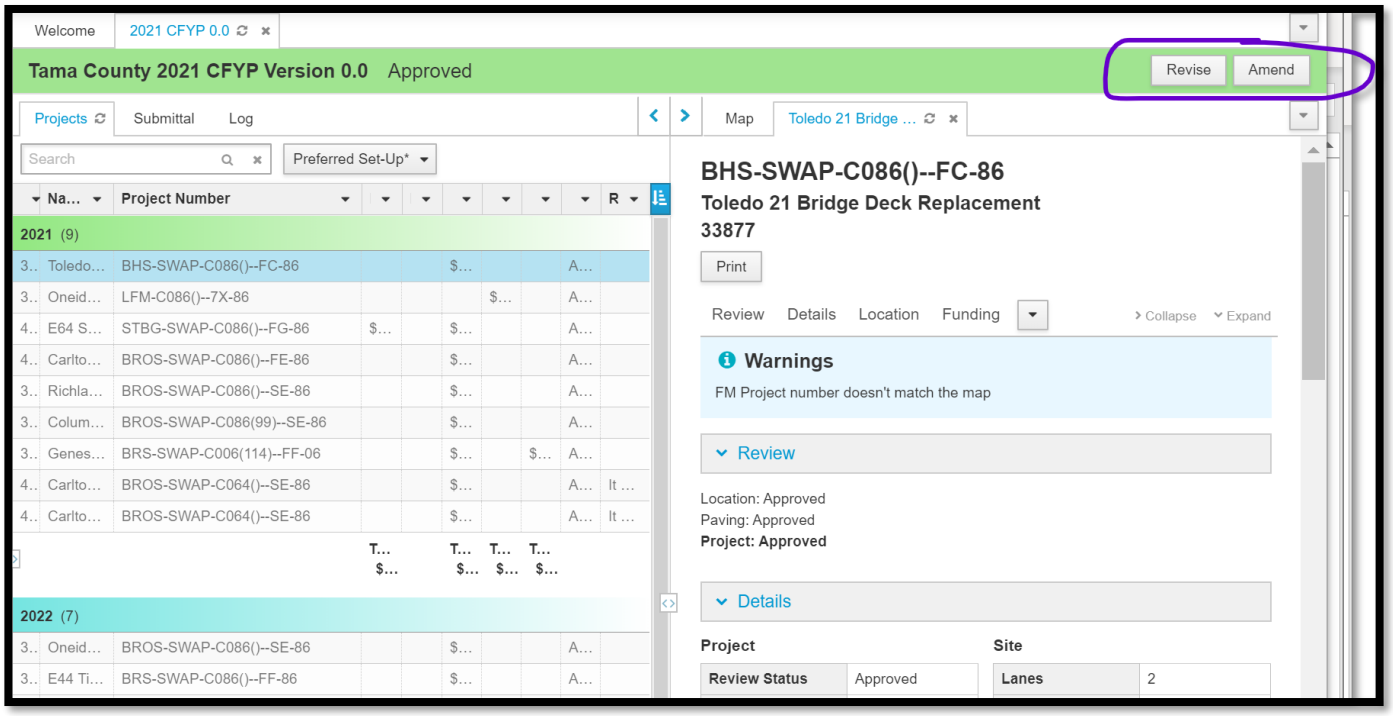
CFYP Amendments

Iowa Code § 309.22 allows for the project accomplishment list (CFYP) to be revised, subject to departmental approval, due to unforeseen conditions. This process is accomplished using the TPMS budget and program tool. Refer to I.M. 2.050 for additional guidance on amending a County Secondary Roads Construction Program and/or Budget. Do not try to produce a resolution or amended CFYP on your own. TPMS will generate the applicable document for you to take to the Board of Supervisors.

There are two ways in which a CFYP can be revised/amended. Refer to I.M. 2.050 for further information.

- Revision (Resolution)
  - This approach is used the majority of the time. **When the only change being made is to the accomplishment year**, this is the appropriate choice for a revision method.
  - This approach will generate a resolution to be approved by the Board of Supervisors. TPMS will generate the resolution.
  - Examples of Revision situations:
    - A project is added to the accomplishment year
    - A project is advanced from a priority year to the accomplishment year
    - A project is modified with the accomplishment year
    - A project is deleted from the accomplishment year
- Amendment
  - This approach is used less often. It applies to situations where projects are added/modified/advanced/deleted in the priority years as well as the accomplishment year.
  - This approach will generate a whole new program to be approved by the Board of Supervisors.
  - Examples of Amendment situations:
    - A project is moved back from the accomplishment year to a priority year or from one priority year to another
    - A project is added to a priority year
    - The in a priority year is modified
    - A project is deleted from a priority year

To initiate either a revision or amendment, click on the current program in the left window. Then, click either Revise or Amend, whichever is appropriate, in the ribbon at the top of the open program.



When you initiate a revision or an amendment, you will be required to document the "unforeseen condition" that caused the need for the revision or amendment. **This reason must explain WHY the condition was unforeseen and WHAT made the revision/amendment necessary.** It should NOT simply state what the change was.

Once the appropriate revision/amendment process has been initiated, the necessary changes can be made to the appropriate projects. When all changes have been made, navigate to the "Approvals" tab next to the projects listing tab in the middle window. Working through this tab generates the appropriate resolution or new program. See the "Submitting the Finalized CFYP" section for guidance on the steps in the submittal and approval process.

The County should also file the Board approved resolution or amended CFYP in the county files.

STIP

For counties, all TIP/STIP entries must originate from the CFYP. All Federal-aid, Swap, DGA, and ILL projects automatically populate the STIP upon submittal of the Board Approval documentation in the CFYP. This automatic promotion of projects applies to both the original CFYP and any later revisions/amendments. When projects are transferred to the STIP (either new or revised), their status will display as “Submitted” in the TIP/STIP, and the next approval steps are in the hands of the RPA/MPO.

Additionally, projects already in a prior STIP because of prior programming will remain in the new STIP unless that data or project is changed when the CFYP is approved.

However, counties should note that a previously programmed project which has been moved back to a later year in the CFYP will not necessarily be moved back to a later year in the TIP/STIP. For example, if a project programmed in the CFYP in FY’27 and in the STIP in FFY’27, which has not been activated in TPMS Project Development yet and therefore does not have an assigned letting date, gets pushed back to FY’28 in the CFYP, since the state fiscal year change does not necessarily mean a federal fiscal year change, the project will remain in FFY’27 in the TIP/STIP.

No matter whether a county is creating a new project, amending/revising an existing project, or moving an existing project ahead/back, they should communicate changes to the RPA/MPO, and they should review the draft TIP before its approval. However, this being said, **ALL creation of projects and revisions to projects (location description, funding, map adjustments, project number adjustments, etc.) must begin in the CFYP. Counties should NOT ask or allow the RPA/MPO to make changes to the project directly in the TIP/STIP unless prior approval is granted by the Local Systems Bureau.**

It is important to make sure all data and entry details are 100% correct in the CFYP (original and amendments/revisions) since the data is pushed to the STIP, and STIP entries govern federal funding eligibility. Most last-minute changes to the STIP seem to be funding issues (under-programmed amounts or revised funding sources) or project number changes. Although TPMS Project Development (TPDev) generally alerts the county to conflicts with the STIP, it does NOT feed the STIP, and simply updating TPDev will NOT suffice for amending the STIP. Therefore, a CFYP amendment/revision is necessary for changes, as discussed above.

Deficiencies are often caught by Local Systems staff at the time of project turn-in to the Contracts Bureau. At that time, project lettings stand a high chance of being delayed because counties have to go back and start the revision process, which includes both CFYP revision and potential public hearings for the STIP amendment. In order to avoid delays to lettings, counties must actively assess programmed entries and project estimates throughout the project planning and development process so that they can make proactive changes.

See the "In What Year Should a Project Be Programmed?" subsection for guidance on which federal fiscal should be selected for programmed of projects in the STIP.