

Street Finance Report (SFR) Instructions

Revised 7/2024

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Street Financial Report General Information

Iowa Code section 312.14 requires all cities to submit the Street Financial Report (SFR) to the Iowa Department of Transportation (DOT) by December 1 of each year. In accordance with Iowa Code section 312.15, the Iowa DOT must notify the state treasurer of each city not in compliance with this requirement. Once notified, the state treasurer will withhold the Road Use Tax (RUT) funds allocated to the city until the city complies. If a city has not filed its report by the following March 1, RUT funds shall not be allocated to that city and all funds withheld under this provision shall revert to the street construction fund of the cities.

Important Dates for the SFR

<u>Date</u>	<u>Event</u>
Mid July	SFR forms and instructions available online.
<u>DECEMBER 1</u>	Completed reports are due to the Iowa DOT.
December 5	The Iowa DOT provides a list of delinquent cities to the state treasurer. The state treasurer withholds RUT funds from delinquent cities. When a delinquent city submits its report, the Iowa DOT will notify the state treasurer immediately and the city will again be eligible to receive RUT funds.
January 1/February 1	The clerk of each delinquent city will be notified of the city's delinquent status, in the form of electronic mail (email).
February 1	The mayor of each delinquent city will be notified of the city's delinquent status by a certified letter.
March 1	Cities still in delinquent status as of this date will begin forfeiting all RUT funds withheld for the period beginning March 1 and ending whenever the city submits their report.

General Instructions

Discard any previous instructions and follow these instructions to complete your report. This version of the report was released in 2020 and is VERY different from previous versions. If you have any questions, please don't hesitate to ask. You can email MaryBeth.Sprouse@lowa.gov or call 515-239-1256. All questions are good questions and I've been in your shoes. I've been a city clerk and/or treasurer since 2007 and I'm happy to help you get this report done!

Beginning with the FY 2020 report, the SFR is collecting financial data by fund, just like the AFR and Budget. This layout also follows the code numbers lines from the Chart of Accounts. Various places within the report are labeled with these numbers to provide additional guidance for what belongs in each cell. Due to space constraints, the 3-digit numbering system was used only (xxx-xxx-xxxx). If you need help converting it to the 4-digit system, please let me know. **IF your City does not use the Chart of Accounts you can still do this report!** Just categorize your expenses and revenues by description and enter them on the appropriate line.

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

Do not use commas when entering dollar amounts. The form will automatically insert the commas when you move to the next cell. For example: if you enter in "1343.56", it will appear as 1,344.

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

- Make sure that all Windows' updates are installed and up to date.
- Enter your user name and password correctly. The A & A System will lock you out if you have too many unsuccessful log in attempts. If you get **locked out** you will have to call the A & A Help number. I can not unlock it for you. **1 800 532 1174**
- Pop-up blockers, if installed, may prevent some windows from opening. Try one of the two following instructions:
 1. The pop-up blocker will need to be turned off or disabled.
 2. Press the "Ctrl" key on your key board at the same time as you are selecting what you want to open up.

Example: click on the box showing the action you would like with the mouse cursor at the same time as holding down the Ctrl key. (The Chrome browser seems to restrict pop-ups more than Internet Explorer.)
- Since this report is in electronic format you can access the report on any computer.
- The City's firewall/filter settings may be restricting access.

Frequently Asked Questions: General Questions

Question: Do you need to publish or post your SFR?

Answer: No, it is NOT required by the Iowa Code or the Iowa DOT.

Question: Can you get an extension on when your City SFR is due?

Answer: No. Iowa Law requires your City SFR to be received by **December 1**. If it is not received by December 1, Road Use Tax (RUT) funds will be held until the City's SFR has been received and approved. On the 1st of the month beginning in January, email will be sent to remind the City that the SFR has not been received and that City's RUT money is being held until it is completed and approved by the Iowa DOT. On the February 1st, a certified letter will be sent to the Mayor's home informing them that the report is delinquent and that if a completed SFR is not received and approved by March 1st the City will lose the RUT funds that have been withheld since December 1st. Sometimes it takes a while for a report to be approved. Do NOT wait until the last week of February to submit!

Question: Is there a difference in the report in the definition of **road** and **street**?

Answer: For this report there is no difference and they may be used interchangeably. Historically, anything associated with Road Use Tax dollars was called roads and anything in the General Fund was called Streets.

Question: I work for multiple cities, do I need to log into different A & A Accounts (iowaid)?

Answer: No. Your A & A Account (iowaid) can be granted access to multiple cities. When you log in all of the cities that you have requested access to will populate in a list. You may choose any in the list to work on without logging out.

Question: Can more than one iowaid (person) have access to my City's SFR?

Answer: Yes! Anyone from your City may request access to the report, however, only one person may work in and save the report at the same time.

Question: Why are some of the entry boxes on the report shaded in different colors?

Answer: The colors of the boxes give you a helping hint about that box.

- **Grey:** will not allow you to enter anything in the box
- **Yellow:** you may put an entry in the box, but it would be unusual to have a number there
- **Green:** the amount is auto-calculated OR auto-filled from another location
- **Orange:** is a warning, the entries are not in balance with the amount in the grand total column
- **No color:** the box is open for any appropriate entry

Question: Does the City need to send anything to the DOT for this report?

Answer: No. Everything is submitted electronically. There is no need to send a paper copy of the report, a resolution, or any supporting documents.

Getting Access - Enterprise A & A Account

The website address for the City SFR is: <https://secure.iowadot.gov/sfr>. Along the left hand menu you will find the link to the Street Finance Report as well as other topics that may be helpful for a city. Once you click Street Finance Report your screen will look like this:

The screenshot shows the login page for the DOT Street Finance Report. On the left, there is a vertical navigation menu with links: HOME, PREVIOUS FISCAL YEAR REPORTS, GENERAL INFORMATION, ROAD/STREET EQUIPMENT, INSTRUCTIONS, HELP, and LOGIN. The main content area has a dark blue header with a 'LOGIN' button and a 'NO LOGIN?' link. Below the header, there is a large white padlock icon. The main content area has a light blue background with text explaining the service and a 'WHO MAY UTILIZE THIS COLLABORATION?' section. A navigation menu is visible on the left side of the page.

You can also find other helpful information by using the links along the left side.

From this location you can log in to your report, print reports from past years, find general SFR information and instructions including self-help videos, look up road/street equipment, and send email to get help. To begin your report, click "LOG IN".

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

Need help with your A & A Account? Call the Enterprise A & A Help Desk at: 1 800 532 1174

Create an A & A Account (iowaid)

If you do not have an A & A account, select the "Create An Account" tab at the top and follow the steps as it directs.

Once a new account is created, you must email a request to have the A & A account ID paired with your City as noted on the next page. Make sure you include both your A & A Account (iowaid) and desired city or cities. Cities may now give to more than 1 person access to the report, however, only 1 can be entering data at a time.

The screenshot shows the registration page for the DOT Street Finance Report. The page has a blue header with "Enterprise A&A", "Sign In", "Create An Account", "Forgot Password", and "Forgot Id" links. The main content area has a blue background with the title "DOT Street Finance Report" and a registration form with fields for "First Name" and "Last Name", a "Register" button, and a "Help" button. There is also a "What is A&A?" link and a "Report Issue to State Service Desk" link.

Signing In - Enterprise A & A Account

If you have an A & A account, you may enter your account ID and password as the page opens to the sign in tab. Be careful entering the ID and password! Three wrong attempts will result in the account being locked. **To unlock the account you must call the Help Desk at: 1 800 532 1174.** If you are unsure of your ID or password use the tabs along the top to retrieve them before your account becomes locked. Once your ID and password are entered correctly, click the **GREEN** "Sign In" button.

The new Street Finance Report homepage looks like this:

The navigation menu on the left can be used to access instructions and training videos, access reports from the previous year, get general Street Finance Report information, search the equipment inventory list, and my contact information in case you need further help with this report.

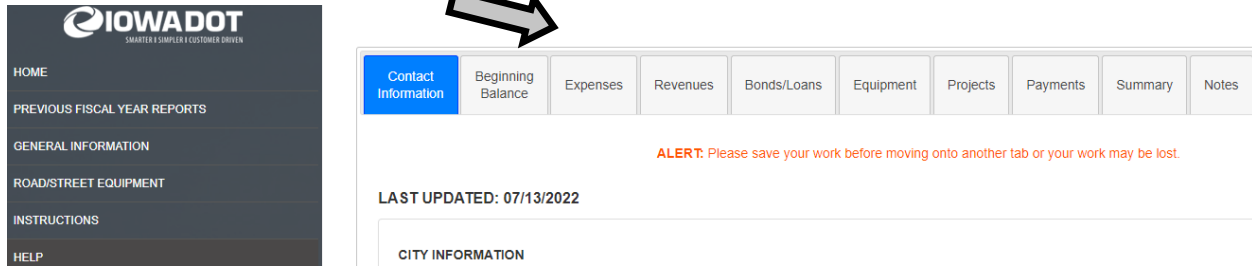
You will find announcements for the year at the top of the page. You will want to read these to find out what is new!

The main section of the page contains the list of all cities that your account ID is paired with. If your account ID is not yet paired with a city, you will need to send email to marybeth.sprouse@iowadot.us as shown. Be sure to include the **city and A & A Account (iowaid)** in your email! Each report is color coded to indicate its current status.

To open a report and enter information, click on "Edit" as shown by the arrow above.

Navigating the Report

Once your report opens ,you will be able to navigate to different sections by clicking on the tabs along the top of the screen. Be sure to **SAVE** each tab before moving to another.

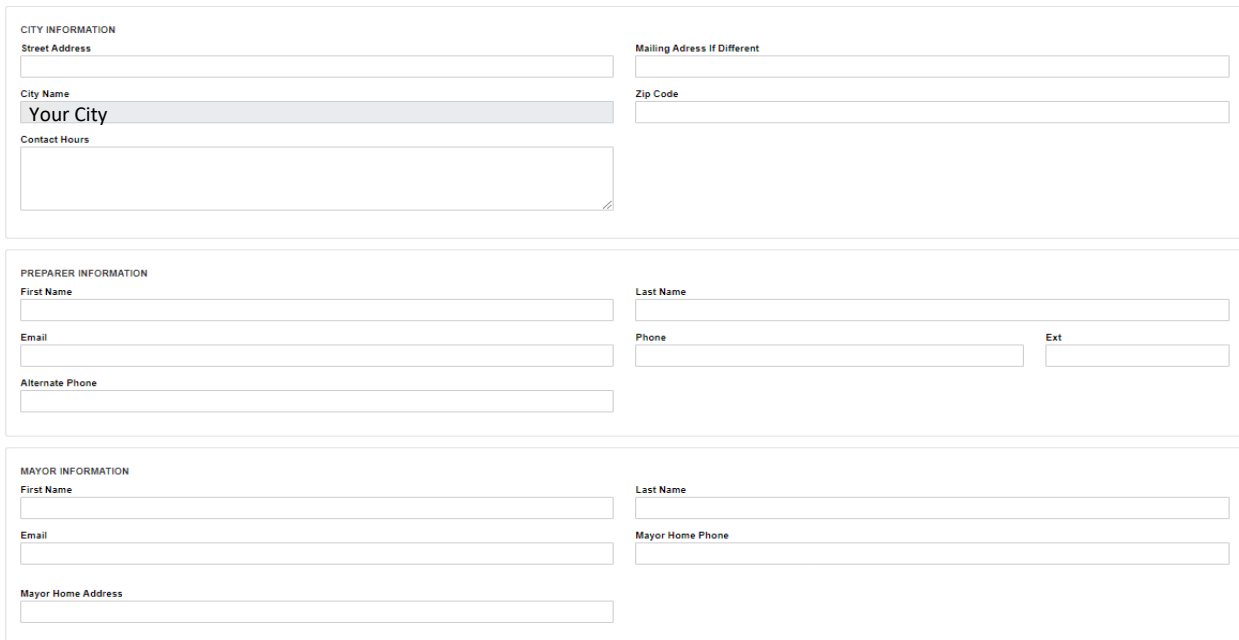


The screenshot shows the IOWADOT report interface. On the left is a dark sidebar menu with the IOWADOT logo and the tagline 'SMARTER | SIMPLER | CUSTOMER DRIVEN'. The menu items are: HOME, PREVIOUS FISCAL YEAR REPORTS, GENERAL INFORMATION, ROAD/STREET EQUIPMENT, INSTRUCTIONS, and HELP. On the right, there is a horizontal navigation bar with tabs: Contact Information (highlighted in blue), Beginning Balance, Expenses, Revenues, Bonds/Loans, Equipment, Projects, Payments, Summary, and Notes. Below the tabs, there is an orange alert message: 'ALERT: Please save your work before moving onto another tab or your work may be lost.' Below the alert, it says 'LAST UPDATED: 07/13/2022' and 'CITY INFORMATION'.

Navigation Note - If your tabs or cursor is too close to the top of the screen and near the DOT page navigation bar, you **may** not be able to click a tab. Move down slightly and try again. The report will allow you to select and work on any tab in any order, however, I recommend them in order the first time information is entered as some tabs will impact later tabs.

Contact Information Tab

The contact information tab has basic information about the city. The page will autofill with the information from last year's report. Check/update all boxes. If I need to contact you, I will be using the information on this page. I do use the contact hours if I need to call you so make sure they are correct if your City Hall is not open standard business hours or has no set hours. Enter the HOME address and phone number for the Mayor as indicated, not the city's.



The screenshot shows the 'CITY INFORMATION' form. It has three main sections: 'CITY INFORMATION', 'PREPARER INFORMATION', and 'MAYOR INFORMATION'. Each section contains several text input fields. The 'CITY INFORMATION' section includes: Street Address, Mailing Address If Different, City Name (with 'Your City' entered), Zip Code, and Contact Hours. The 'PREPARER INFORMATION' section includes: First Name, Last Name, Email, Phone, Ext, and Alternate Phone. The 'MAYOR INFORMATION' section includes: First Name, Last Name, Email, Mayor Home Phone, and Mayor Home Address. Below the form, there is an orange alert message: 'ALERT: Please save your work before moving onto another tab or your work may be lost.'



The screenshot shows the bottom of the form. On the left is a blue 'SAVE' button. In the center, there is a red confirmation message: 'Saved Successfully. 7/13/2022 3:11:13 PM'. On the right is a red 'X' icon.

Remember to click **"SAVE"** and look for confirmation before selecting another tab to work on.

Beginning Balance Tab

As you can see below, the report has columns for each fund, just like the budget and annual finance report (AFR), however, Road Use has been separated from other Special Revenues. Chart of Account numbers are shown in () as a guide for cities who use them.

The beginning balance in each column is the amount from that fund that is designated for use on roads or streets and **CAN NOT** be used for anything else. The ending balance from the previous year will import to this page as the beginning balance for this year’s report. Balances may be positive, negative, or zero. There could be a zero balance in many columns.

Compare the report beginning balances to the city’s general ledger. If the balances are correct, you do not need to update, move on to the next tab.

******* If the City’s General Ledger shows a different balance than the one on the report, use the **General Ledger Balance** line to change the balances. You must fill in the correct amounts for **ALL** funds and then click UPDATE if you need to change ANY beginning balance numbers. (no empty boxes - enter 0 if the fund has no balance) You may want to make notes below or on the Notes Tab of the report for reference.

UPDATE BEGINNING BALANCE

These amounts should be dollars restricted or committed to being spend on street and road related items ONLY.

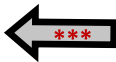
IF YOU USE THE GENERAL LEDGER LINE TO CORRECT BEGINNING BALANCE YOU MUST FILL IN THE AMOUNTS FOR ALL FUNDS.

	General Fund Streets (001)	Special Revenues		Debt Service (200)	Capital Projects (300)	Utilities (600 & Up)	Grand Total
		Road Use (110)	Other ?				
Beginning Balance 7/1	0	38,129	0	0	0	0	38,129
General Ledger balance(if different)	0	42,576	0	0	0	0	42,576
Amount Adjusted	0	4447	0	0	0	0	4,447



ALERT: Please save your work before moving onto another tab or your work may be lost.

UPDATE



Notes:

General Fund - You **MAY** have a balance in your General Fund that can only be spent on roads/streets.

- This can happen if your City has decided to “bank” or save money toward a future expense and has kept those funds in the General Fund. They are **COMMITTED (think AFR, page 9)** to be spent on a future road/street expense and cannot be spent for any other purpose.
- Cities under 500: You may also have road/street dollars in the General Fund that are **RESTRICTED** to be used on road/street expenses only because of an 28E agreement with the County. This agreement returns the Farm to Market Extension dollars to the City and the City agrees to maintain the Farm to Market road within its boundaries.
- **IF you budget General Fund dollars for road/street expenses and do not spend it all before the end of the fiscal year, the remaining dollars return to the General Fund to be used for ANY expense and are NOT reported here. They are not necessarily COMMITTED to be used on road/streets in the future just because they were budgeted for roads/streets in this FY.**

Road Use Fund - This fund is specifically for the City’s Road and Street related dollars. Previously this fund had consisted only of revenue from the State of Iowa Road Use Tax Fund (labeled Street Construction) and associated expenses. As of the 2020 report revision, you may deposit other revenue into this fund IF it is coded/referenced separately from the RUT revenue AND it will only be used on road/street expenses. No dollars may be transferred out or spent on something non-road/street related once they have been recorded in this fund. You can transfer out if those funds will be used for road/street expenses. (Ex: transfers to capital projects is common) If you prefer, you may budget all road/street expenses in this fund and then do a transfer in from other funds if necessary to cover expenses. (Ex: rather than having some expenses in general fund and the rest in road use)

Special Revenues Other - These other special revenue funds all have a designed purpose. They include LOST, TIF, Benefits, SSMID, Economic Development, etc. You **MAY** have a balance in your Special Revenues Other that can only be spent on roads/streets.

- This can happen if your City has decided to set aside money toward a future road/street expense and has not transferred those funds to capital projects. They are **COMMITTED** to be spent on a road/street expense in the future and not for any other purpose.

Debt Service - It is unlikely that this fund will have a balance. However, if you show that you have money available in your debt service account and those dollars are to pay a road/street related bond, you will need to show the balance.

Capital Projects - You **MAY** have a balance in your Capital Projects Fund that can only be spent on roads/street

- This can happen, for example, if you have received grants, sold bonds, or transferred money from another fund to the capital project fund for a specific road/street project and the project was not completed before the end of the fiscal year. Some large projects may take several years and any available funds for the project as of June 30th should be shown here as a positive balance.
- The balance may also be negative if the City has paid for a portion of a project and the fiscal year ends before a reimbursement payment is received.

Utilities - You **MAY** have a balance in your Utility Fund that can only be spent on roads/streets.

- This can happen, for example, if your City has a utility fund paying to repair the street where a utility was repaired. If money has been allocated but the work was not done or invoice not received within the fiscal year, the **COMMITTED** funds would be shown as a positive balance to be spent on the road/street expense in the future and can not be spent for any other purpose. If the city has a Storm Water utility and allocates some or all of the revenues generated to street expenses then it would also be reported in this column.

Grand Total - This column will automatically total all of the entries in the row. The grand total on the beginning balance sheet shows the money your City had available to be used only on road/street expenses. Please take the time to consider if the total shown on the report is accurate and, if needed for a road expense on July 1st, would have been available.

Use the Notes Tab at the end of the report or the box below for notes regarding balances and committed funds to reference later.

Notes:

Expenses Tab

The Expense and Revenue tabs were designed to be similar to the Budget and the Annual Finance Report (AFR) forms with the use of a column for each fund and rows for line-item revenue source or expense object. The only difference being that Road Use is separated from the other Special Revenues. PLEASE report your information accurately.

Chart of Account numbers are shown in () for the sections and in their own column for the rows as a guide for cities who use them. If your City does not use the Chart of Accounts, please ignore these numbers and complete the entries based on the descriptions.

Remember, these should be STREET RELATED expenses ONLY! This report is likely to have a LOT of blank spaces and that is OK! It is not another copy of the AFR.

Data Entry

Enter all expenses on the **Expense tab first**. These expenses will auto-calculate several boxes on the Revenue tab. You may enter data on the Expense tab in any order you choose. You may use “Tab” on your keyboard to move to the next box on the right. You may use your mouse to move to any box. You can not navigate with the arrow keys YET. We are working on being able to arrow down the columns. How you enter your data will depend on the organization of the city records that you are referencing. I believe that many of you will enter your data one fund (column) at a time.

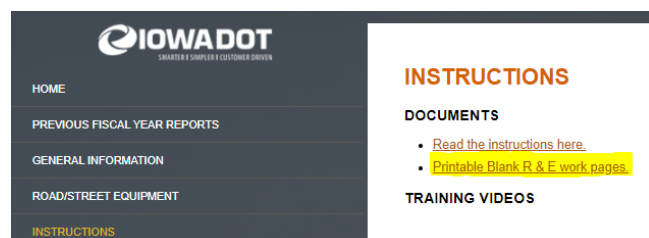
As you will notice, some of the boxes on are colored. You can not enter data into any box that is shaded grey. They are locked because a street related expense isn’t typically appropriate to enter in that specific box. If you feel that you have a valid entry for a grey box, please email it to me at marybeth.sprouse@iowadot.us and I will enter it for you. The far right column is the Grand Totals column. It is auto-calculating based on your entries and is also locked.

Some boxes are shaded with yellow. They would be somewhat unusual places to have a street expense entry, but will allow you to enter a number after a warning.

A blank version of the Expense and Revenue tabs are available in the back of this book for those who like to enter numbers on paper first.

You can not print the Expense and Revenue tabs in their entirety from the online report.

Printable pages are available by clicking “Instructions” on the left navigation menu of the online report.

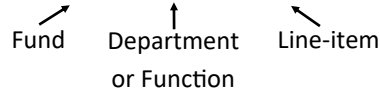


The entry screen looks like this:

	Line-items ↓	Funds →		Special Revenues		Debt Service (200)	Capital Projects (300)	Utilities (600 & Up)	Grand Total
		General Fund Streets (001)	Road Use (110)	Other					
Roads, Bridges, Sidewalks (XXX-210-XXXX) ← Department									
Personnel									
Salaries-Roads/Streets	8010-289	0	0	0	0	0	0	0	0
Benefits-Roads/Streets	8110-189	0	0	0	0	0	0	0	0
Training & Dues	8210-289	0	0	0	0	0	0	0	0
Repair, Maint. & Utilities									
Building & Grounds Maint/Repair	8310-20	0	0	0	0	0	0	0	0
Road Beautification	8321	0	0	0	0	0	0	0	0
Vehicle & Office Equip Operations and Repair	8331-240	0	0	0	0	0	0	0	0
Operational Equipment Repair	8380	0	0	0	0	0	0	0	0
Depreciation & Building Utilities	8390-74	0	0	0	0	0	0	0	0
Street Lights	8378	0	0	0	0	0	0	0	0
Other Utilities	8379	0	0	0	0	0	0	0	0
Other Maintenance & Repair	8389	0	0	0	0	0	0	0	0
Contractual Services									
Accounting/ Recording	8401-8	0	0	0	0	0	0	0	0
Engineering	8407	0	0	0	0	0	0	0	0
Insurance	8408	0	0	0	0	0	0	0	0
Janitorial	8409	0	0	0	0	0	0	0	0
Legal	8410-11	0	0	0	0	0	0	0	0
Medical	8412	0	0	0	0	0	0	0	0
Payments to other agencies	8413	0	0	0	0	0	0	0	0
Printing	8414	0	0	0	0	0	0	0	0
Rents & Leases	8416-8	0	0	0	0	0	0	0	0
Street Maintenance Expense	8417	0	0	0	0	0	0	0	0
Tax Expense	8418	0	0	0	0	0	0	0	0
Technology Expense	8419	0	0	0	0	0	0	0	0
Other Professional Services	8480	0	0	0	0	0	0	0	0
Other Contract Services	8489	0	0	0	0	0	0	0	0

The sections (in teal) are departments (or functions). The first one above is Roads, Bridges, and Sidewalks which is Iowa Chart of Accounts #: XXX - 210 - XXXX

It is 2010 in the 4-digit system.



Work your way through the expenses your City had for Roads, Bridges, and Sidewalks (210) in the General Fund, Road Use Fund, Other Special Revenue Funds, Debt Service Fund, Capital Project Fund and Utility (Proprietary) Funds by entering the total of each line expense in the corresponding box.

At the bottom of the Road Department section you will find the entries for debt service. If the City has street related bonds you will need to fill out the Bond/Loan tab also. The Bond/Loan tab is linked to this Expense tab and you will see orange shaded error boxes until they are both updated and equal. You can find more directions to resolve orange error boxes on page 18.

Debt Service									
Principal Payment	6801	0	0	0	0	0	0	0	0
Interest Payment	6851	0	0	0	0	0	0	0	0
Bond Registration Fees	6899	0	0	0	0	0	0	0	0

Near the bottom of the page are the other Street Related Departments, Parking, Street Lighting, Traffic Control, **Snow Removal**, Highway Engineering, and Street Cleaning.

There are no separate line-items for these additional departments, except salaries & benefits for snow. Enter ALL expenses for each of these departments in the corresponding boxes.

Snow removal: Snow & ice expenses are required on the federal report that we collect this data for. If you have expenses and are not tracking them separately, please to do so ASAP. If you do not enter anything in the snow removal line, you will need to explain how snow is handled in your city on the Summary tab. (Ex: County plows, donated by local company, etc.)

Parking (XXX-220-XXXX)									
All Parking			0	0	0	0	0	0	0
Street Lighting (XXX-230-XXXX)									
All Street Lighting			0	0	0	0	0	0	0
Traffic Control/Safety (XXX-240-XXXX)									
All Traffic Control/Safety			0	0	0	0	0	0	0
Snow Removal (XXX-250-XXXX)									
Snow Removal Salaries	6010-0999		0	0	0	0	0	0	0
Benefits	6110-199		0	0	0	0	0	0	0
All Other Snow Removal Costs	6210-6799		0	0	0	0	0	0	0
Highway Engineering (XXX-260-XXXX)									
All Highway Engineering			0	0	0	0	0	0	0
Street Cleaning (XXX-270-XXXX)									
All Street Cleaning			0	0	0	0	0	0	0

Street Lights: There are two ways that cities can post street lights in the General Ledger. Some have it under Roads and using the “street lights” line-item (XXX-210-6378) while others have street lights as a separate department (XXX-230-XXXX). Both are fine and you can enter them on this report either way—just DO NOT put the same expense in twice. This report should match your General Ledger. Several other items are like this as well and have more than one possible reporting area, like engineering for example. Ultimately, those very similar lines will be added together when they are entered in the Federal Report that this information is collected for so you don’t need to worry about which one is “correct”. They exist in the Chart of Accounts and therefore are listed here.

Transfers: This report includes a line to report street related transfers. The transfer lines on the Expense and Revenue tabs must have the same total. DO NOT include any fund transfers that are not related to streets. Example: The City transferred \$75,000 (by resolution) out of Local Option Sales Tax to Capital Projects for the library and the resurfacing of Cherry Lane. The library received \$25,000 and Cherry Lane received \$50,000. Your STREET related transfer out (expense) would be \$50,000 and your transfer in (revenue) would be \$50,000. If you have questions about transfers, please contact me!

Transfers	6910	General Fund Streets (001)	Special Revenues		Debt Service (200)	Capital Projects (300)	Utilities (600 & Up)	Grand Total
			Road Use (110)	Other				
Transfer Out (Street Dollars Only)		0	0	0	0	0	0	0

Revenues Tab

Please read the general information about the Expense tab on page 11.

Remember, these should be STREET RELATED expenses ONLY! This report is likely to have a LOT of blank spaces and that is OK! It is not another copy of the AFR.

Data Entry

The general entry process is the same on the Revenues tab as it was for the Expenses tab. Just like the Expenses tab, there are grey boxes that are locked and yellow boxes that will accept an entry, but are an unusual location for street related revenue to be posted.

Green boxes indicate that it is being auto-filled from another tab. There are 5 green boxes on the Revenue tab. One is the revenue that was received from the State of Iowa for "Street Construction"; most often referred to as Road Use Tax (RUT). A complete list of those monthly payments can be found on the Payments tab. It is located in the Road Use column as a part of special revenues because those funds have a designated purpose to be spent on road/street related expenses and can not be spent on anything outside of that scope (110-210-4430).

The other 4 green boxes were auto-calculated by data that you entered into the Expenses tab. For those of you who have street expenses in the General Fund, you know, it has always been difficult to figure out how much property tax levy revenue was being spent on street related expenses. There isn't a report to run for that or a separate line-item that it is tracked in. So how do we figure out how many dollars of the thousands collected in property tax levies to support the General Fund are used for street related purposes? We look at how much was spent and offset that amount by any other revenue that was received! In previous versions of the report, we flipped back and forth and figured all of that out, but this version of the report can auto-calculate that for you. Once you enter and SAVE expenses, the amount needed to cover those expenses is automatically entered in the Taxes Levied on Property line for the General Fund. Any other revenues you enter into the general fund will reduce the amount taken from the general fund tax dollars. The ending balance of street related dollars for the General Fund should be ZERO unless the City specifically has money COMMITTED in the General Fund and is keeping track of those funds for a future street related project. The auto-calculate function will only add enough tax dollars to cover the unfunded portion of General Fund expenses for the report year. This will keep the ending General Fund balance the same as reported in the beginning balance. IF you have committed funds to report OR you want to spend beginning balance you can override the auto-calculated amount by unchecking the box at the top of the screen. Charges & fees in the Utility fund works the same way. It will provide the revenue needed to cover any street related expense entered in the utility column.

As you will see below, a total expense of \$50,000 was entered in the General Fund column and the auto-calculate function entered \$50,000 in property tax revenue to pay that expense.

<u>Auto Calculate</u>	<input checked="" type="checkbox"/> Levied on Property (General Fund) <input checked="" type="checkbox"/> Levied on Property (Other)	<input checked="" type="checkbox"/> Levied on Property (Debt Service) <input checked="" type="checkbox"/> Charges/Fees (Utilities)							
Roads, Bridges, Sidewalks (XXX-210-XXXX)									
<u>Taxes</u>									
Levied on Property	4000-30	50,000	0	0	0	0	0	0	50,000
TIF Revenues	4050	0	0	0	0	0	0	0	0
Other Taxes(Hotel, LOST)	4060-90	0	0	0	0	0	0	0	0

If you enter any other revenues into the General Fund column, auto-calculate will reduce the property tax box by that same amount. IF you need to add COMMITTED funds OR spend a previous fund balance, write down the auto-calculated number in the property tax box AFTER you are done entering all of the other revenues into the General Fund column. Calculate the amount you want to report in the box by adding that additional amount to carry forward or subtracting the amount you want spent from the beginning balance. Uncheck the auto-calculate box (arrow above), choose "Enter Value" on the pop-up warning, and enter your amount in the box.

The Levied on Property boxes for Special Revenues—Other and Debt Service work the same way. They will auto-calculate the revenue needed from taxes to cover the expenses from the benefits (both from the top entry line and the line under snow) and debt service payment boxes on the Expense tab.

		General Fund Streets (001)	Special Revenues Road Use (110) Other		Debt Service (200)	Capital Projects (300)	Utilities (600 & Up)	Grand Total
<u>Auto Calculate</u>		<input checked="" type="checkbox"/> Levied on Property (General Fund) <input checked="" type="checkbox"/> Levied on Property (Other)			<input checked="" type="checkbox"/> Levied on Property (Debt Service) <input checked="" type="checkbox"/> Charges/Fees (Utilities)			
Roads, Bridges, Sidewalks (XXX-210-XXXX)								
<u>Taxes</u>								
Levied on Property	4000-30	50,000	0	0	0	0	0	50,000
TIF Revenues	4050	0	0	0	0	0	0	0
Other Taxes(Hotel, LOST)	4060-90	0	0	0	0	0	0	0
<u>Licenses & Permits</u>								
Licenses & Permits	4100-90	0	0	0	0	0	0	0
<u>Use of Money & Property</u>								
Interest	4300	0	0	0	0	0	0	0
Rents & Leases	4310-40	0	0	0	0	0	0	0
<u>Intergovernmental</u>								
Federal Grants	4400-20	0	0	0	0	0	0	0
State Revenues - Road Use Taxes	4420	0	237,813	0	0	0	0	237,813
Other State Grants - IDOT	4440-64	0	0	0	0	0	0	0
Local Contributions (County/City)	4465-90	0	0	0	0	0	0	0
<u>Charges for Service</u>								
Charges/fees	4500-61	0	0	0	0	0	0	0
<u>Special Assessments</u>								
Assessments	4600	0	0	0	0	0	0	0
<u>Miscellaneous Revenue</u>								
Contributions	4700-25	0	0	0	0	0	0	0
Fuel Tax Refund	4735	0	0	0	0	0	0	0
Sale of Property & Merchandise	4745-50	0	0	0	0	0	0	0

Enter the revenues that your City had for Roads, Bridges, and Sidewalks in the General Fund, Road Use Fund, Other Special Revenue Funds, Debt Service Fund, Capital Project Fund and Utility (Proprietary) Funds by entering the total of each line revenue in the corresponding box.

Under Intergovernmental you will see that the Chart of Accounts only has broad categories of Federal, State, and Local dollars. If you have revenue to report in the Federal or State line, you will be asked to separate those grant amounts on the Summary tab. Contributions under Miscellaneous Revenue is also a big category and will need to have details entered on the Summary tab as well.

Near the bottom of the screen you will find a line-item for Proceeds from Debt. If the City has issued a street related bond you will need to fill out the Bond/Loan tab also. The proceeds from the bond/loan can be posted in several funds. Often these proceeds will be posted to the Capital Project fund, however, you should work with your financial advisor or auditor to select the location that best suits the City and the needs of the project. The Bond/Loan tab is linked to this Revenue tab and you will see orange shaded error boxes until they are both updated and equal. You can find more directions to resolve orange error boxes on page 18.

Again, this report version includes a line to report street related transfers. The transfer lines on the Expense and Revenue tabs must have the same total. DO NOT include any fund transfers that are not related to streets. Example on page 13.

** Remember to click **"SAVE"** at the bottom before selecting another tab to work on. **

Helpful Notes - During the year as the City receives Road Use Tax deposits from the State of Iowa, use either <https://www.iowatreasurer.gov/for-governments/roadusetax/> or <https://i3public.iowa.gov/payments/index.faces> to determine if the deposit is in fact Road Use Tax funds and not Local Option Sales Tax or other payments from the State. Be sure that Road Use Tax funds are posted in your general ledger in a manner so that they are easy to separate from other sources of revenue. If you are using the chart of accounts, they should be the only revenue that is posted to that specific line-item.

If you are a City with a population under 500 and are receiving Farm-to-Market Extension funds back from the County because of a 28E agreement you CAN put those dollars into the Road Use Fund. They have to be spent for a road related purpose only, just like other RUT money. It does NOT need to be tracked separately and can be spent on any acceptable Road Use Tax Fund purpose. If the City uses the Chart of Accounts, please set up a separate line-item for these Farm-to-Market funds from the County and do not use the same one that you use for the State Road Use Tax funds. Money received from the county is entered on the "Local Contributions" line (4465).

Bonds/Loans Tab

The “Bonds, Notes, and Loans Sheet” is a supplemental page that is linked to both the Revenue and Expense tabs. It separates and details street debt from the reporting year from other debt. **If the City has no street related bonds or loans, you may skip this tab.**

This tab is to be completed if your City has street debt. Cities that have previously reported street debt will find the “Bonds, Notes, and Loans Sheet” partially completed with information from the last year’s report. It should be carefully reviewed and principal, interest, and associated fees entered to reflect the report year’s expenses.

To enter a street related bond, Click “ADD NEW ROW” and a page will open as shown below.

BONDS NOTES AND LOANS SHEET

Bond/Loan Description	Principal Balance As Of 7/1	Total Principial Paid	Total Interest Paid	Principal Roads	Interest Roads	Principal Balance As Of 6/30
Currently no items						

ADD NEW ROW



Description: This is an open field for you to describe each bond in whatever way makes the most sense for your City. You will use this in all subsequent years to locate the correct bond and enter payments. You can sort by this field so you may want to start it with the year the bond was issued.

Is this new: It is **CRITICAL** that you answer this box correctly. If the City issued street debt during the report year, select “Yes”. The revenue from all bonds marked as new debt will automatically transfer to the total column of the revenue tab. You will need to indicate which fund the City posted that amount to before the orange warning box will disappear.

Debt Type: Select the type of debt from the drop-down menu.

Debt Purpose: Select the main purpose of the debt from the drop-down menu.

Issue Date: Enter the date the debt was issued. You can use the calendar function by clicking on it at the far right .

NEW BOND/LOAN

Description

Is this new

Debt Type

Debt Purpose

Issue Date

Issue Amount

Additional Premium

Amount Related to Street (NOT %)

Street Amount of Loan/Bond Fee

Principal Paid Previously

Year Due

Total Principal Paid this Fiscal Year

Total Interest Paid this Fiscal Year

Registration Fees this Fiscal Year

Issue Amount: Enter the FULL issued amount of the bond, note, or loan issued even if part of it was for a non-street project. You can enter additional premium received that the city will not be paying back by using the **Additional Premium** line.

Amount Related to Streets: Enter the actual dollar amount from the issued bond that is for a road or street related expense. It could be the entire issue amount or only a part of the bond. Example: A bond may combine the funding for several City projects. **Be sure to enter the actual amount, not % or you will get tiny numbers.**

- Issue Amount was \$1,000,000 - reported as the issued amount
- Street Construction project received \$ 568,230 - reported as the street amount
- City Hall renovation project received \$ 431,770 - not on this report

Street Amount of Loan/Bond Fee: Enter the street related amount of the proceeds that were kept by the bank for fees. Proceeds on the revenue page are reduced by this amount.

Year Due: Enter the year during which the final payment will be made.

Entering Payments Made

Total Principal Paid this Fiscal Year: Enter the total amount of principal payments made during the report year. If no payment was made, enter zero. The report will auto-calculate the portion of this payment that belongs to streets based on the percentage of the amount of the issued amount that is related to streets compared to the entire issue amount. That figure will automatically transfer to the total column of the expense tab. You will need to indicate which fund the City paid that amount from before the orange warning box will disappear. Often it will be the Debt Service fund.

Total Interest Paid this Fiscal Year: Enter the total amount of interest payments made during the report year. If no payment was made, enter zero. The report will treat the interest paid in the same manner as the principal paid. You will need to indicate which fund the City paid that amount from before the orange warning box will disappear.

Registration Fees this Fiscal Year: Enter the total amount of registration fees, administration fees, paying agent fees, ect., made during the report year. If no payment was made, enter zero. The report will treat the fees paid in the same manner as the principal paid. You will need to indicate which fund the City paid that amount from before the orange warning box will disappear.

Click **“SAVE”** at the bottom to return to the main Bond/Loan tab.

Bonds entered in previous years will already be in the report and updated from last FY. Each year you will need to edit each listed bond and enter the payments made during the reporting year. To edit, click “edit” on the far right of each bond in the list. Follow “Entering Payments Made” directions above to update payments made on existing bonds during the report year.

Bond/Loan Description	Principal Balance As Of 7/1	Total Principial Paid	Total Interest Paid	Principal Roads	Interest Roads	Principal Balance As Of 6/30	
2015 - paving 1st St	500,000	80,000	3,000	80,000	3,000	420,000	Edit Delete



Frequently Asked Questions: Bonds/Loans

Question: The bond amount has changed from what was previously reported or the current balance is incorrect. How do I correct the amount?

Answer: To change an existing “Amount” send email to marybeth.sprouse@iowadot.us requesting the change. Include the bond description and details of the change.

Question: The City refinanced and a new bond has paid off an older bond that was on the report. How does the old bond get removed from the report?

Answer: The new revenue should be received on the Revenue tab and the payment of the old bond will be shown on the expense tab. Edit the old bond to reflect this payment also. Any bonds with a zero balance at the end of this report will not carry over to next year’s report.

Question: There is an **error message** on the Summary tab and Revenue/Expense tab has a box shaded in **orange**. What does this mean and how do I fix it?

Answer: The numbers entered on the Bond/Loan tab automatically fill in on the Revenue tab in a new bond is issued and the City received money, or if the City made a payment on a bond during the reporting year the amount paid on the Bond/ Loan tab automatically fills in on the Expense Tab. Regardless of which tabs you finish first, you will have orange warning boxes until the Expense/Revenue tabs match the entries on the Bond/Loan tab. **Be careful on the Expense tab.** The report is ONLY looking for street related dollars and the bond payments totals from the Bond tab are going to reflect only a portion of the entire amount paid if the bond had both a street purpose and other non-street related purpose.

		General Fund Streets (001)	Special Revenues		Debt Service (200)	Capital Projects (300)	Utilities (600 & Up)	Grand Total
			Road Use (110)	Other				
Debt Service								
Principal Payment	6801	0	0	0	0	0	0	80,000
Interest Payment	6851	0	0	0	0	0	0	3,000
Bond Registration Fees	6899	0	0	0	0	0	0	800

For this example, the City has updated the payments on the Bond tab, but not yet entered them on the Expense tab. Enter the expense amounts under the fund that paid them. A total of \$80,000 needs to be entered in the Principal Payment line, \$3,000 on the Interest Payment line and \$800 on the line for Fees. As each are entered, the orange shading will disappear. If this was a bond with more than one project the actual principal payment may have been \$100,000 but the Bond tab calculated the amount related to streets and auto-filled the principal payment related to streets only based on information from entering the Bond.

Question: A bond has been paid off and has an ending balance of \$0, should I delete it?

Answer: No. A bond with an ending balance of \$0 will not re-populate on next year’s report, but needs to be on this report to have the final payment recorded.

Equipment Tab

Iowa Administrative Code, Transportation [761], Chapter 178 requires cities to report the costs of purchasing, leasing, or renting equipment used for maintenance and/or construction work on roads, streets, culverts, or bridges as well as the use of such equipment on construction, reconstruction or improvement projects within city limits.

Equipment to be reported here must be used for maintenance and/or construction work on roads, streets, culverts, or bridges. If needed, examples of maintenance and construction activities can be found in [I.M. 2.010, Attachment A](#).

Equipment should only be reported on this form if it falls into **ONE** of the following categories:

- self-propelled equipment as shown in the current fiscal year’s [Schedule of Equipment Rates](#) (Example: truck, end loader, tractor, grader, skid loader, paver)
- OR -
- motorized, non-self-propelled equipment with a cost in excess of \$15,000. (Example: seeding machine, compactor, asphalt distributor)


** Equipment used only for snow and ice removal (snowplows, spreaders, etc.) does not need to be reported. Also, mowers used only for maintenance mowing of roadsides do not need to be reported.

If the City has no qualifying equipment, you may skip this tab.

Once you are on the equipment tab you can review the existing list of vehicles which will populate from last year’s report. Please enter vehicles that were purchased, leased, or rented during the report year by clicking “ADD NEW ROW” and review/update the status of existing vehicles.

Description	Model Year	Usage Type	Cost	Purchased Status	
Chevy truck red K3500 dump body with snow plow	2000	Purchased	18,500	No Change	Edit

Showing 1 to 1 of 1 entries

[ADD NEW ROW](#)  [Previous](#) [1](#) [Next](#)

The entry screen will open and looks like this:

City Equipment ID #: This is any identifier that your City has assigned to a vehicle. (Ex: a truck may be #17-01) You may leave it blank.

Model Year: Year of the equipment.

Description: Enter make, model and a good description so your equipment can easily be identified on the list. (EX: John Deere 5020 tractor, Ford 550 dump truck)

Ownership Type: Did the City purchase, rent, or lease the piece of equipment? Choose from the drop down menu. Be sure to update if the equipment was lease to own.

NEW EQUIPMENT

City Equipment id #

Model Year

Description

Ownership Type

Purchase or Annual Cost

Used on a Road Project this Fiscal Year

Equipment Status

[CLOSE](#) [SAVE](#)

Cost this Fiscal Year: Enter the original purchase price of this piece of equipment, or it leased or rented, enter the lease or rental cost. This cost does not affect the financial pages.

Used on a road project this FY: Indicate if this piece of equipment was used on a construction, reconstruction, or improvement project during this report year, regardless of whether that project was reported on the Project tab for this report year or not.

If the equipment was used only on maintenance projects, select “No” from the drop down menu. You will need to update this every year.

Equipment Status: Select the most accurate status from the drop down list. **You will need to check your equipment list and update the status of each piece of equipment as necessary each year to keep the list up to date. To update the status of existing equipment, click EDIT at the right as shown below.**

The Status options are:

- New - Acquired during the report year.
- Lease - Was leased during the report year.
- Traded - Equipment was traded for a different piece of equipment during the report year. Item will not be on the list next year.
- Junked - Equipment was disposed of without compensation during the report year. Item will not be on the list next year.
- Sold - Equipment was sold during the report year. Item will not be on the list next year.
- No Change - The equipment is in the City’s inventory and no other status applies.
- Lease Ended - Select to remove equipment from the list after the lease is over. Item will not be on the list next year.

Click **“SAVE”** at the bottom to return to the main Equipment tab.

Once you have entries on the list you can search for a specific piece of equipment by using the bar on the top right as highlighted below. To update or change the details for each piece of equipment use the edit button at the right of each row as shown by the arrow.

ROAD/STREET EQUIPMENT INVENTORY SHEET



Description	Model Year	Usage Type	Cost	Purchased Status	
Case Motor Grader	2020	Lease	30,000	Lease	Edit
International Dump Truck	2005	Purchased	0	No Change	Edit
John Deere 5450 Tractor	2015	Purchased	0	No Change	Edit

Frequently Asked Questions: Equipment

Question: Does all of a city's equipment need to be reported?

Answer: In most cases, no. A city's self propelled equipment and motorized, non-self pro-pelled equipment over \$15,000 should be reported IF it is used for street, bridge, or culvert construction, or maintenance work. A motor grader would be reported, but a mower or equipment used exclusively for snow removal would not need to be reported.

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

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

Question: What qualifies as a project?

Answer: A project is Construction, Reconstruction, or Improvement to a street, road or bridge that is estimated to cost OVER 90% of the bid threshold that were Maintenance on streets, roads and bridges does not quality as a project. Bid thresholds change annually and can be found for the current report year at the top of the Projects tab.

Question: The project that the equipment was used on is not complete so it is not listed on the project page. Does that equipment get reported?

Answer: Yes! Report all equipment that meets the reporting criteria and indicate if it was used on a project during the reporting year regardless of whether the project is complete and/or listed on the Project tab.

Question: We have a truck with a snow blade on it that is used for snow removal. Do we need to report this truck?

Answer: If the truck IS USED for other qualifying street purposes (construction or maintenance), then yes, it is considered a multipurpose vehicle and it needs to be reported.

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

Answer: Show the equipment as a leased item until it is paid for. Then update it to purchased, calculate what the total cost was and use that as the purchase price. You can put additional notes in the description for clarity.

Question: The city doesn't identify equipment by any type of ID#. Do we need to assign one to complete the report?

Answer: No. The ID# space is for the City's use IF that makes tracking the equipment entered into the report easier. That space may be left blank.

Projects

The “Project Final Costs” sheet was developed in accordance with Iowa Administrative Code, Transportation [761], Chapter 178 to report the final total cost (not partial costs) of city street projects.

What is a Project?

Construction, Reconstruction, or Improvement projects OVER 90% of the horizontal infrastructure bid threshold that were completed and approved in the report year are required to be entered regardless of funding source(s). Expenses related to these projects will be entered on the expense page in the fiscal year for which they occurred.

Maintenance projects do not need to be reported, however, you may enter them. Be sure to mark them as maintenance in the drop down menu.

The horizontal infrastructure competitive bid thresholds and reporting amounts for the current report year can be found in the report at the top of the **Projects** tab.

The bid threshold is updated annually on January 1st and can be found at:

https://iowadot.gov/local_systems/Bid-and-quote-thresholds

City Labor

These reportable projects **include** projects that were completed by the City itself and not just those that are bid and contracted to another entity. This form and the documentation used to develop the costs are public records. As such, they are open to review to see if a city actually saved money by doing the work with their own city labor, materials, and equipment.

Iowa Code Section 314.1 requires public agencies to advertise and let to bid any public improvement that involves construction, reconstruction, or improvement of a highway, bridge, or culvert that has a cost in excess of the applicable bid threshold. The public agency has the option to reject bids and re-let the project or build with their own city labor, materials, or equipment at a cost not in excess of the lowest bid received.

The public agency should exercise extraordinary care to keep accurate records of their city labor, materials, and equipment costs to insure the project doesn't exceed the bid thresholds or the lowest bid received. **Projects shall not be cut up into smaller projects to avoid complying with the bid threshold requirement to let the project or to report the project.**

Please read the definitions and FAQ's carefully!

Definitions

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

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

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

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

Work Classified as Construction or Reconstruction

Streets

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

Bridges and Culverts

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

Work Classified as Improvement

- "3-R" Projects Street projects are considered to be improvements to the roadway.

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

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

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

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

- **Sidewalks** that are the obligation of the city (must be 500 continuous feet or more in length). RUT funds cannot be used when the sidewalk project is not part of a street construction, reconstruction, or improvement project.
- New **street lighting**.
- Removal of dead, diseased, or damaged trees/shrubs or trimming as needed to maintain safety and line of sight on street right-of-way.

Bridges and Culverts

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

Work Classified as Maintenance

Maintenance or repair is the preservation of a road, street, bridge, or culvert so that it is in sound or proper condition. The work may include minor replacements and additional material necessary to restore the road, street, bridge, or culvert to its originally built condition with essentially the same design. The following is a partial list of common expenses:

- Reconditioning an existing surface by scarifying, milling, mixing, or reshaping, with the possible addition of material to restore material losses.
- On pavement surfaces, patching, surface treating, seal coating, joint filling, and mudjacking. Can include replacement of unsuitable base materials in patching operations.
- Resurfacing an existing granular street with gravel or stone.
- Resurfacing pavement with a single lift of Hot Mix Asphalt (HMA) two inches or less in thickness.
- Resurfacing pavement with HMA having a thickness of greater than two inches for less than 500 continuous feet.
- Replacement or widening of traveled way and/or shoulders in kind for less than 500 continuous feet.
- Replacement of curb, storm sewer, and/or sidewalk less than 500 continuous feet.
- Reshaping ditches, drainage channels, and side slopes to their original shape.
- Restoration of erosion control, including replacing topsoil, sod, reseeding, removing or repairing slides, and replacement of shrubs or trees.
- Installation of street traffic and directional signs.
- Replacement or repair of individual traffic signals and street lighting.
- Replacement or repair of guardrail for less than 500 continuous feet.
- Installation of accesses or entrances.


- Replacement of retaining walls or noise barriers in kind.
- Adding material (granular or asphalt) to shoulders for edge rut repair or in areas to prevent future edge rutting.
- Resealing an existing bituminous surface (seal-coat).
- Applying dust control (oils, chlorides, etc.).
- Patching concrete and bituminous surfaces.
- Cleaning or repair of Storm Sewer intakes and manholes. Do not include the cost of any to the sanitary sewer or water systems even if it is located within the street.
- Traffic services including keeping maintenance or replacement of signs, guard rails reflector posts, signals, and pavement markings.
- Maintenance and operation of the street lighting system, cost of the electricity, replacement of parts, painting, or replacement of single units due to defect or damage.
- Street cleaning for flushing, washing, or sweeping of the streets by machine or by hand and the proper disposal of such material.
- Pruning, maintaining, and removing trees or shrubbery on street right-of-way and over roadways as well as removal of weeds from streets.
- Cleaning, repairing, or replacing bridge or culverts keeping with essentially the same original design or replacing a culvert with a culvert of roughly the equal size.

Projects Tab

Decide if you have a project that qualifies to be listed for this report year. If the City has no qualifying projects to report, you may skip this tab and check the box for no projects to report on the Summary tab. If the City does have a qualifying project go the Projects tab and click “ADD NEW ROW” as shown below.

Project Number	Project Type	Description	Contractor Name
No data available in table			

Showing 0 to 0 of 0 entries



A separate box will open for you to enter the details of the project as shown on the next page.

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

Estimated Cost: Enter the City's or engineer's estimate of the project cost; the cost that was in the construction, reconstruction, or improvement program; or the cost at the time of the public hearing for the project. Include construction costs only in this estimate, not design, engineering, right-of-way, etc.

Project Type: Enter one of the project types as defined below from the drop down menu:

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

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

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

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

Public Letting: Was the project was publicly advertised and let for bids? Select “Yes” or “No”

Project Description: Enter the location of the project and a detailed description identifying the scope of the project, dimensions, etc.

Projects done by a contractor need the following information entered:

- **Contractor Name:** On projects or parts of a project where a contract was signed, enter the contractor’s company name in this column.
- **Contract Price:** Enter the dollar amount of the original contract.
- **Additions/Deductions:** Enter the total dollar amount of all additional cost or cost reductions as determined by change orders or bid item quantity adjustments. This is the net change to the original contract price. Do not include original contract price.

The screenshot shows a web form titled "NEW STREET PROJECT". The form contains the following fields and controls:

- Project Number: Text input field.
- Estimated Cost: Text input field.
- Project Type: Dropdown menu with "Please Select..." and a downward arrow.
- Project Letting: Dropdown menu with "Please Select..." and a downward arrow.
- Description: Text input field.
- Contractor Name: Text input field.
- Contract Price: Text input field.
- Addition/Deductions: Radio buttons for "Addition" and "Deduction", followed by a text input field.
- City Labor Expense: Text input field.
- City Equipment Expense: Text input field.
- City Material Cost: Text input field.
- City Overhead Cost: Text input field.
- At the bottom left are "CLOSE" and "SAVE" buttons.

Projects done with City Labor need the following information entered:

- **Labor:** Enter the total dollars associated with the construction work performed by city employees on the project. Include the total salaries (including overtime), plus associated fringe benefit costs (IPERS, FICA, insurance, etc.), paid to public employees for the time they worked on the project.

- Equipment:** Enter the total dollars associated with the equipment used on this project. The rate for the individual pieces of equipment may be the actual lease or rental rate, if the equipment is leased or rented; or the rate as determined by the Iowa DOT at the following website https://iowadot.gov/local_systems/Equipment-Rates. If a piece of equipment used on the project is not shown on Iowa DOT website, then contact Brenda Boell (515-239-1437) in the Local Systems Bureau for assistance. Do **not** use locally determined rental rates.
- Materials:** Enter the total cost of materials and supplies acquired, consumed, or expended for the project. This may be the cost directly chargeable by invoice or charged from stock. If used material is utilized, enter the salvage value.
- Overhead:** Enter the overhead or indirect costs incurred by the city, as a pro rata share associated with the city labor project. If a city has determined an overhead rate based on an accountant’s review of their public records, that rate may be used. If no overhead rate has been determined, then use 10% of the total direct salary or wage costs (excluding fringe benefits) charged to the project.

Click **"SAVE"** at the bottom to return to the main Project tab. The project tab will show a summary of each project entered.

The following is an example of how the day labor costs can be determined. In this example, Project L-HMA2001 involved resurfacing 1,000 lineal feet of street with 3 inches of Hot Mix Asphalt, 24 feet wide.

Labor Costs		wage	Hours	Total	Fringe	Hours	Total	Total
Name	Position	Per Hour	Charged	Wages	Per Hour	Charged	Benefits	Costs
Jackson Bell	Foreman	\$22.91	16	\$366.56	\$9.16	16	\$146.56	\$513.12
Tom Thomas	Equipment Operator	\$18.27	8	\$146.16	\$7.31	8	\$58.48	\$204.64
Don Hinrichsen	Laborer	\$12.75	16	\$204.00	\$5.10	16	\$81.60	\$285.60
Nicole Ridlen	Truck Driver	\$14.65	12	<u>\$175.80</u>	\$5.86	12	\$70.32	<u>\$246.12</u>

Total Wages= \$ 892.52

Total Labor Costs= \$ 1249.48

If more than one project was completed and accepted by the City during the report year, click "ADD NEW ROW" and repeat the process until all qualified projects are entered.

Equipment Costs				
Type of Equip.	Qty.	Iowa DOT Hourly Rate*	Total of Hours Operated	Total Costs
Asphalt Paver	1	\$143.41	12	\$1,720.92
Wheel Roller	1	\$41.29	12	\$495.48
Broom	1	\$16.51	12	\$198.12
Distributor	1	\$39.38	4	\$157.52
Tractor Trailer	1	\$24.08	8	\$192.64
Skid Loader	1	\$17.15	12	\$205.80
Dump Truck	1	\$31.04	12	<u>\$372.48</u>
Total Equipment Cost=				\$3,342.96

Material Costs				
Type	Cost Per Unit	Units	Units Used	Total Costs
Hot Mix Asphalt	\$36.74	Ton	460	\$16,900.40
Tack	\$4.00	Gallon	66	<u>\$264.00</u>
Total Material Cost =				\$17,164.40

Overhead Costs (10% of wages charged to the project)
 Wages charged to the project equal \$892.52
 (Wages equals wage per hour times hours charged)

Total Overhead Cost = \$89.25

Total Project Labor Cost = \$21,846.09

Frequently Asked Questions: Projects

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

Answer: Only construction, reconstruction, or improvement projects that are over 90% of the bid threshold that have been completed and accepted by the City need to be reported to the Iowa DOT. Maintenance or repair projects do not need to be reported. If a project more than one fiscal year, then all of it would be reported as a project only when it is finished. This reporting requirement is completely separate of the revenues and expenses which are reported during the year in which they occur. (Definitions are on page 23)

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

Answer: Yes, the Iowa League of Cities did try to exempt cities under a certain size, but it did not get out of the legislative subcommittee. In most cases small cities that only do maintenance type work or have maintenance type projects will only need to check box at the top of the sheet on the "Project Final Cost Sheet".

Question: What is the bid threshold?

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

Question: What bid threshold is used when it changes before the project is completed?

Answer: The bid threshold amount at the beginning of a project will determine which projects should be reported on the Street Financial Report.

Question: Is there a maximum width limit for projects less than 500 feet in order to still be considered maintenance?

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

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

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

Frequently Asked Questions: Projects, cont.

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

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

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

Answer: No, this is maintenance. It would be construction only if the city is taking out the existing and replacing it with new material, such as Asphalt or Concrete.

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

Answer: Only if they are part of a street, bridge, or culvert project. If the street project creates the need to relocate the water lines, sanitary sewers, or storm sewers, then this work is part of the construction project and needs to be reported. If the city was doing work on water lines or sewers that are not part of a street project, then that work would not need to be reported.

Question: If a city does work with its own employees in conjunction with a construction, reconstruction, or improvement contract, but the cost of the city labor, materials, and equipment work is less than 90% of the bid threshold, does it need to be reported?

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

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

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

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

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

Frequently Asked Questions: Projects, cont.

Question: Does an emergency project need to be reported?

Answer: Yes, if it involves construction, reconstruction, or improvement work. If it just repairs a street, bridge, or culvert to its original condition, then it would not need to be reported since that is a repair or maintenance.

Question: When should a city estimate doing a project with its own labor?

Answer: If the contractor's bids come in over the estimate, and the city believes they can do the work for less than the lowest bid, the city can reject all bids and either re-let it or estimate the cost of doing the work themselves and if found to be less, proceed with the work. The final construction city labor costs should come in under the lowest bid, unless there were unforeseen circumstances. These projects MUST be reported upon completion if they are over 90% of the bid threshold and are construction, reconstruction or an improvement.

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

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

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

Answer: Yes, **all construction, reconstruction, or improvement projects, no matter what funding is used or where they are let, need to be reported if they are over 90% of the bid threshold.** If the city has a joint project with another city, county or the DOT, then ONLY the entity taking the lead in the project should report it.

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

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

Question: How are labor costs and overhead defined?

Answer: The labor costs include wages and benefits such as insurance, IPERS, FICA etc. Overhead includes other indirect costs which are incurred for a common purpose and not readily assignable to a project or person. Overhead costs may include: heat for the buildings, storage space for equipment or supplies, and administrative costs such as accounting.

Payments Tab

This tab is for information only. It shows all of the monthly Road Use Tax payments that the City received during the fiscal year. Please check this list against your received revenue entries in your Road Use Fund. You may print this summary for your records by clicking “Print payments” highlighted in yellow.

Since the payment for Road Use and Local Option Sales Tax both come from the State of Iowa monthly they are often confused and posted backwards.

You will need to check off a box on the summary page stating that you verified these payments and they match what the city received.

You can check the amount of your Road Use Tax payments to date anytime at:

<https://www.iowatreasurer.gov/for-governments/roadusetax/>

- Select “Street Construction” as the Payment Type
- Begin typing in your City and then select from the drop down menu
- Select the date range that you would like to see payments for from the drop down menu

You can also look up the details for a deposit made to your account by the State of Iowa at:

<https://i3public.iowa.gov/payments/index.faces>

- Select EIN (Employer Identification Number) as the TIN Type
- Enter the City’s EIN. It is 9 digits and begins with 42 - _____
- Enter the exact amount of a deposit from the State of Iowa from your bank statement
- Enter the date of the deposit from your bank statement
- Enter the Captcha value and click “View Payments”

This will show you the payment details and show a list of other payments. The deposit will be labeled Street Construction, if it is a Road Use Tax payment or the deposit could be from Local Option Sales Tax, Liquor Licensing, or the Offsets Program.

More information about road/street funding, including the per capita forecast, is available at:

https://iowadot.gov/local_systems/City-Reports-and-Funding

ROAD USE TAX PAYMENTS

Print Payments	
Date	Payments
07/20/2021	\$1,240.47
08/17/2021	\$736.74
09/21/2021	\$1,643.88
10/19/2021	\$1,097.51
11/17/2021	\$867.18
12/21/2021	\$983.83
01/19/2022	\$1,119.85
02/15/2022	\$1,087.07
03/15/2022	\$617.03
04/19/2022	\$1,477.79
05/17/2022	\$567.40
06/21/2022	\$1,732.54
Total:	\$13,171.29

Summary Tab

The Summary tab provides you with a final review before submitting the Street Finance Report. There are many different sections of this screen. Some of them are simple check off boxes if you haven't saved anything on certain pages, like the Contact page. If you did save that page the box will already be updated to a grey checkmark.

I have updated information on the "[Contact Information Tab](#)" or check here to indicate no changes.

Take the time to review the financial summary. If the ending balance on the bottom line is not the same as your General Ledger balances, next year will be more difficult!

	General Fund Streets (001)	Special Revenues		Debt Service (200)	Capital Projects (300)	Utilities (600 & Up)	Grand Total
		Road Use (110)	Other				
Beginning Balance 7/1	249	100,611	0	0	581,116	0	681,976
Subtotal Expenses (-)	50,000	0	0	0	0	0	50,000
Transfers Out (-)	0	0	0	0	0	0	0
Subtotal Revenues (+)	50,000	237,813	0	0	0	0	287,813
Transfers In (+)	0	0	0	0	0	0	0
Ending Balance 6/30	249	338,424	0	0	581,116	0	919,789

If you entered revenues in the Federal or State Grants boxes or on the Misc Contributions line you will be asked to separate out the amounts as partially shown below.

You have entered Federal Grants. Please enter your breakdown of Federal Grants: CDBG, HUD, Econ Dev Admin, FEMA, FHWA, Federal Transit, Urban Dev Grant, Emergency Relief"

	Federal Contributions Total
Federal Highway Administration (FHWA)	0
Federal Emergency Management Agency (FEMA)	0
Housing and Urban Development (HUD)	0
Economic Development Administration (EDA)	0
Community Development Block Grant (CDBG)	0
Misc	0
Total must equal: \$5,500	0

You have entered Other State Grants. Please enter your breakdown of State Grants:

	Federal Contributions Total
Revitalize Iowa's Sound Economy (RISE)	0
City - State Bridge Program	0

If you entered any amount for salaries you will need to break out how much of that amount was paid for administrative time versus time spent on street related projects out of an office. Some cities may be able to divide these cost by using payroll records and separating amounts by people. Other cities may need to estimate the time spent on administrative tasks and use a percentage to generate a number to enter. Do your best to estimate accurately.

If you didn't enter an amount for snow removal, please explain in the box how removal is done for the city. (County plows, donated by contractor, etc. See page 13)


If there are any errors in the report they will show up in **RED** text on this page. If you need help figuring out the errors, take a look at the instructions or FAQ sections. You can also watch the pre-recorded videos at any time on the Local Systems Bureau webpage at: <https://secure.iowadot.gov/sfr> or send me email at marybeth.sprouse@iowadot.us.

*****You MUST correct all errors first, then fill in ALL text boxes and check off boxes BEFORE you can save your work on the Summary page.** (The orange ALERT will remind you, it is NOT an error.)

SUBMIT

Statement of Verification: I acknowledge that the information submitted in this report is true and accurate.

Resolution number (optional):

This report was presented to the City Council on this date:  and is on file at City Hall.

Please type signature here:

ALERT: In order to save the information on this page you must first correct any errors shown below in red and then fill in all fields including resolution #, date, and signature.

Once you SUBMIT this form, you can no longer update any other information for this Fiscal Year.

If the City chooses to approve the report by resolution, enter it here. It is NOT required.

Enter the date of the Council Meeting at which this report was (or will be) presented to the city council. The agenda and minutes should reflect that the council was given this report.

Type in the signature (Full Name) of the person submitting this report. By signing and submitting this report you signify that the information in the report is true and accurate to the best of your knowledge.

Click **“SAVE”** once you have completed the text and check boxes. You can NOT save if anything is blank including the date, or signature. (Resolution may be left blank)

Printing a Summary of the Street Finance Report - Excel download


To print a summary of the report pages you may click “download report” from the Summary Tab. You may also print from the log in page that has the list of your cities. Select “PDF Report” for the city of your choice under View/Print Report. A file will download. If you don’t see it at the bottom of your screen you may need to look in your downloads folder.

Fiscal Year	City	Status	Approved Date	View/Print Report	Edit
Year	City	Waiting on User		PDF Report	Edit

Showing 1 to 1 of 1 entries

Report Status New

Previous Next



You may submit your report BEFORE it has been presented to the City Council. Reports are due electronically by **11:59 PM, December 1st**. If you have been unable to present your report by the due date, you may do so without penalty at the next Council Meeting.

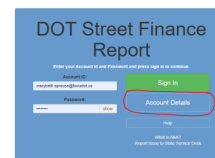
You are welcome to add notes about your report on the **Notes tab** at the end of the report. Please remember these reports are public record. Notes might include an explanation of an unusual expense or revenue in your report, details of how something was calculated, a reminder of something that will need to be entered next year, etc. Notes will remain on the report from year to year until you remove them. Please make sure they are still valid!

When the report is complete, you may click **“SUBMIT”** at the bottom of the Summary tab.

Once you click “SUBMIT” you will no longer be able to make any changes to your report. If you discover a mistake, contact me as soon as possible and I will release your report so that you can make changes. The status of your report on the initial log in screen will turn blue and say **“Pending DOT Action”**. It may take a while for your report to be approved.

DON'T WORRY! There are almost 950 of you and only 1 of me, it just takes some time to get through especially when I'm teaching classes. ***I appreciate your patience!***

When you submit the report, you will receive an email letting you know that the report was successfully submitted. This email is auto-generated by the reporting system. If you have a question about the report, do not hit reply. Contact me at marybeth.sprouse@iowadot.us. If you DO NOT receive this email, check your junk/spam folder. If it isn't there, make sure that the email address on your lowaid is correct by going to the A&A log in screen enter your iowaid and password and click Account Details **instead** of Sign In.



Reports are reviewed in the order in which they are submitted. All reports submitted by the end of day, December 1st will be reviewed before a list of delinquent cities is sent to the State Treasurer so that RUT funds can be withheld starting with the payment in the 3rd week of December. You may check the status of your report at any time by viewing the Home screen.

The DOT reserves the right to approve or reject any report. If your report is rejected you will receive a notification email. The email will state the reason the report was rejected, often it is due to missing information. Please correct the issue and resubmit. City Road Use Tax funds will not be withheld while a city is actively working to correct a rejected report. If the report is still outstanding, funds MAY be withheld starting in January. If your report has been rejected your status will be highlighted in **RED**.

Once your City's report has been approved by the DOT you will receive a confirmation email that the process is complete and City's status line will turn **GREEN!** Some cities will receive questions/comments in this email that you may need to research before next year's report.

Congratulations! You are done with the Street Finance Report for another year!

******Special Notes! ******

A section with Announcements is on the home page after you log in. It is new and filled with things you need to know. READ IT!

Beginning Balance Tab

The beginning balance in each column is the amount from that fund that is designated for use on roads or streets and CAN NOT be used for anything else. Balances may be positive, negative or zero.

Expenses Tab

Enter expenses exactly as they are posted in your General Ledger. If you use the chart of accounts you can follow the numbering codes in the tabs and match them to your financial reports. If you do not use the chart of accounts, use the line descriptions and enter your expenses on the most correct line. These expenses should be road related ONLY.

Examples:

- The city contracted to build a street with underlying utilities. The amount of the contract for the street portion should be entered on the report, not the entire contract amount that included water and sewer mains.
- The city uses the benefits levy to collect property tax revenue for the purpose of paying employee benefits. The City has 50 employees, but only 8 work on streets and roads. Only the expense for benefits for those 8 street employees should be reported (along with the associated revenue on the Revenues Tab) rather than the entire amount for all 50.
- The City transfers \$100,000 out of Local Option for purposes allowed by the LOST ballot language. \$40,000 of that goes to capital projects and \$60,000 goes to general fund. Of that \$60,000 in general fund, \$32,000 will be spent to purchase a new snow blade and box spreader for the dump truck. Only the \$32,000 would be entered on this report on the Expense Tab in the Special Revenues—Other column because that was the only street related expense. (On the Revenues Tab the \$32,000 would also be the only revenue entered from this transfer.)

Revenues Tab

The Revenues Tab should fill in just like the Expense Tab. The report has the ability to auto calculate the amount of revenue you need from the General Fund, Special Revenues, Debt Service, and/or Utilities Fund to cover the related expenses. See the Instruction book for a longer explanation. IF you need to enter an amount in a box that is showing grey shading, you can email it to me and I will put it in for you. Since those boxes are locked.

Again, like the Expenses Tab, be careful not to enter an amount that isn't entirely committed to being used on road related expenses.

If you enter an amount on certain lines, like State Grants, you will be asked to enter details of the grant on the Summary page. That can be as simple as identifying the grant and listing the amount. (City Bridge Grant = \$524,376)

Bonds/Loans Tab

Notice that the **"Amount Related to Street"** line! The previous version of the report asked for a % related to street. The new report is more accurate and allows you to enter the exact amount. The report will then calculate the percent of the bond that is road related versus other and ONLY display the ROAD related amount of revenue for a new bond on the Revenues Tab and the amount of expense related to roads on the Expense Tab! Don't forget that you also only need to show the revenue necessary to cover the road related bond payment expense and not the whole levied amount if the bond is not 100% road related.

Once you enter bond information be sure to go back and check your Expense and Revenue Tabs! The amount you entered and the amount the report is expecting must be the same. Remember - if your bond is less than 100% roads, then you will only be showing a % of the issue amount on the Revenue Tab and a % of the principal and interest paid.

Equipment Tab

Will be pre-filled with the equipment from the previous year's report. Be sure to check the list and update any equipment that is no longer in your fleet. Definition of what needs to be reported has been updated.

Projects Tab

Only enter qualifying projects if they were completed and accepted by council during the report year. Include all qualifying projects regardless of funding sources. Be sure not to under-report projects done all or partially by city personnel.

To add a project click "Add New Row" and fill in the details. You must fill in all of the required information at the top. If you enter an amount into the "Addition/Deduction" line be sure the correct button for addition or deduction is selected.

Payments Tab

No Changes - Summary of the amount of Road Use Tax Fund received monthly from the State.

Summary Tab

Check the financial summary at the top and make sure your ending balances match your City's financial records! Look at the "Grand Total". That is the amount that you are submitting that the City has committed to spend on roads and nothing else as of 6/30. Fill in any other boxes that are on the page. Different entries throughout the report will cue various boxes to open to collect more information.

The Street Finance Report is no longer required to be approved by resolution. It does, however, need to be presented to the council. Be sure to enter the date of the council meeting that the report was or will be presented at.

Notes Tab

This tab is for you! You may use it to leave notes about the current report, notes for next year, etc. This information will carry forward to next year's report. Each note can be deleted at any time. You may leave this page blank if you wish.

Website References

Local Systems Home page - So much info including updates on Covid impact on funding! Sign up to receive this info via email at the “Local Systems Email” link on the left menu.

- https://iowadot.gov/local_systems

Bid Thresholds for Iowa Cities - A summary of the bid thresholds by calendar year.

- https://iowadot.gov/local_systems/Bid-and-quote-thresholds

Iowa DOT Schedule of Equipment Rates - This schedule is provided by the Local Systems Bureau for use by cities or counties in preparing their current Fiscal Year budgets.

- https://iowadot.gov/local_systems/Equipment-Rates

Sign Replacement Program - Cities may apply for up to \$5,000 to replace damaged, worn out, obsolete or substandard signs and signposts. Regulatory, warning or school area signs are eligible for this grant. Find the sign list, application and more information at:

- https://iowadot.gov/local_systems/City-Reports-Funding-and-Resources/Sign-Replacement-Program

State Map of County and City Maps, traffic maps, Farm-to-Market maps, etc

- <https://iowadot.gov/maps/digital-maps/city-and-county-maps>

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

- https://iowadot.gov/local_systems/publications/im/guide.pdf

FHWA Website (Federal Highway Administration)

- <https://highways.dot.gov/>

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

- https://iowadot.gov/local_systems/im/lpa-ims

Iowa Dept. of Admin. Services (DAS), Vendor Payment Portal - Look up State of Iowa deposits to determine if the revenue is Road Use, LOST, Offsets, Liquor License, etc

- <https://i3public.iowa.gov/payments/index.faces>

State Treasurer of Iowa, Distribution of Road Use Tax - to look up monthly payments select “Street Construction” (updated monthly)

- <https://www.iowatreasurer.gov/for-governments/roadusetax/>
- Cities under 500 also select “Transfer of Jurisdiction Farm-to-Market Extension” to determine what funds are annually transferred to your county to maintain the Farm-to-Market Extension road through within city limits