Sec. 2. Section three hundred nine point eighty-two (309.82), Code 1979, is amended to read as follows:

309.82 RECORD OF FINAL COST. On completion of any a bridge or culvert, a detailed statement of cost, and of any additions or alterations to the plans shall be filed by the engineer and-recorded-by-the-auditor-in-connection-with the--records--of-bids, all of which shall be retained in the county auditor-sengineer's office as permanent records, and when said the work is completed and approved, a duplicate statement of the costs thereof shall be filed with the department by the county auditor engineer.

Sec. 3. The effective date of this Act is January first following its enactment.

Approved April 7, 1980

## CHAPTER 1099 FARM-TO-MARKET ROAD FUNDS S. F. 2281

AN ACT providing for temporary allocation of farm-to-market road use funds.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section three hundred ten point twenty-seven (310.27), unnumbered paragraph two (2), Code 1979, is amended to read as follows:

For the purposes of this section, any sums of the farm-to-market road fund allotted to any county shall be presumed to have been "expended" when a contract shall-have has been awarded obligating said the sums. If--a--county does-not-plan-to-utilize-its-allotted-funds-in-any-period-up-to-one-year,-the funds--may--be--temperarily--allocated--te-another-county-at-ne-interest--by written--agreement--between--the--counties--involved----The--total---of---the temporarily--allocated--funds-received-by-a-county-shall-not-exceed-the-total anticipated-funds-to-that-particular--county's--farm-to-market--fund--in--the succeeding--fiscal-year-and-total-reimbursement-shall-be-completed-by-the-end ef-the-succeeding-fiscal-year- When projects and their estimated costs, which are proposed to be funded from the farm-to-market road fund, are submitted to the department for approval, the department shall estimate the total funding necessary and the period during which claims for the projects will be filed. After anticipating the funding necessary for approved projects, the department may, at its discretion, temporarily allocate additional moneys from the farm-to-market road fund for use in any other farm-tomarket projects. However, a county shall not be temporarily allocated funds for projects in excess of the county's anticipated farm-to-market road fund allocation for the current fiscal year plus the two succeeding fiscal years.