

**309.93 Itemized statement.**

On or before April 15 of each year, the board of supervisors, with the assistance of the county engineer, shall adopt and submit to the department for approval the county secondary road budget for the next fiscal year. The budget shall include an itemized statement of:

1. Estimated revenues to be raised by property taxation for secondary road purposes.
2. Estimated revenues to be received from the state road use tax fund.
3. Estimated revenues from all other sources for secondary road purposes.
4. The proposed expenditures from the road fund during the next fiscal year. The estimates of proposed expenditures shall be itemized and classified in a manner prescribed by the department.
5. The actual expenditures for the preceding two fiscal years and the estimated expenditures for the current fiscal year. These shall be itemized and classified in the same manner as proposed expenditures.
6. The cash balance of the road fund at the end of the preceding fiscal year, an estimate of the cash balance at the end of the current fiscal year, and an estimate of the cash balance at the end of the next fiscal year.
7. A detailed cost accounting of all instances in the previous fiscal year of the use of day labor or public or private contracts for construction, reconstruction, or improvement projects on either the farm-to-market or secondary road system, in the manner prescribed by rule of the department under [section 314.1A](#). The statement shall also include the costs of purchasing, leasing, or renting construction or maintenance equipment and an accounting of the use of such equipment for construction, reconstruction, or improvement projects on either the farm-to-market or secondary road system during the previous fiscal year.

[C58, 62, 66, 71, 73, 75, 77, 79, 81, §309.93]

[84 Acts, ch 1102, §6](#); [2001 Acts, ch 32, §4, 14](#)

Referred to in [§309.10](#), [314.1A](#), [331.401](#), [331.478](#)