
FISCAL TOPICS

Fiscal Services Division

December 29, 2022



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Secondary Road Fund

Background

The Secondary Road Fund (SRF) is the largest of two State funds that provide funding to counties for the construction, maintenance, and supervision of county roads. The Fund is under the control of the State Treasurer and receives monthly transfers from the Road Use Tax Fund (RUTF), which is comprised primarily of motor vehicle fuel taxes and registration fees. The SRF may also receive transfers from the TIME-21 Fund throughout the year. Additional details about the RUTF and TIME-21 Fund have been published in a [Fiscal Topic](#).

Fund Activities

The Fund makes monthly payments to Iowa counties. The SRF may also carry forward a balance into the next fiscal year, but these funds are distributed in the next fiscal year. Generally, the Fund works as a pass-through that collects revenue that is quickly allocated to counties. Note that additional federal funding was transferred to the Fund in FY 2021 as part of the Consolidated Appropriations Act. County distributions represent the total funding transferred to Iowa counties. A county may also elect to transfer a portion of Secondary Road funds due to that county to the Farm-to-Market Fund. These transfers are rare, but transfers can be made per Department of Transportation (DOT) [policy](#). Recent fund activities are displayed below.

Secondary Road Fund Revenues and Expenditures

	FY 2019	FY 2020	FY 2021	FY 2022
Resources				
Balance Brought Forward	\$ 8,335,412	\$ 4,739,396	\$ 2,030,455	\$ 5,616,241
Revenues				
RUTF Transfer	335,013,975	350,634,270	364,920,662	365,911,831
TIME-21 Transfer	45,000,000	45,000,000	45,000,000	45,000,000
Transfer of Juris. Transfer	10,076,481	10,558,684	11,001,568	11,335,066
RISE Transfer	4,231,180	5,790,064	4,662,949	2,836,998
Federal Distribution	-	-	28,632,174	-
Total Revenues	394,321,636	411,983,018	454,217,353	425,083,895
Total Resources	\$ 402,657,048	\$ 416,722,414	\$ 456,247,808	\$ 430,700,136
Expenses				
Transfer to Farm-to-Market	1,000,000	1,000,000	1,000,000	-
County Distributions	396,917,652	413,691,959	449,631,567	426,863,147
Total	\$ 397,917,652	\$ 414,691,959	\$ 450,631,567	\$ 426,863,147
Balance Carried Forward	\$ 4,739,396	\$ 2,030,455	\$ 5,616,241	\$ 3,836,989

More Information

Iowa County Engineering Association: www.iowacountyroads.org
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Secondary Road Fund Distribution Formula

The Secondary Road Fund is distributed to counties based on a formula that is in the Iowa Administrative Code (761 IAC [102.2](#)). The current formula has been in use since FY 2011 and is reviewed annually by the Secondary Road Fund Distribution Committee (Iowa Code section [312.3B](#)), which consists of the following members.

- Two county engineers and two county supervisors from large counties.
- Two county engineers and two county supervisors from medium counties.
- Two county engineers and two county supervisors from small counties.

Distribution Formula

Total Area in Square Miles	30.0%
Rural Population	10.0%
Vehicle Miles Traveled Per Day	12.5%
Earth Road Surface Miles	0.5%
Granular Road Surface Miles	20.0%
Paved Road Surface Miles	13.0%
Total Length of Bridges	14.0%

Totals Distributed

The State distributed a total of \$426.9 million to counties in FY 2022. Total FY 2023 distributions decreased slightly compared to FY 2022 primarily due to a one-time disbursement of federal funding related to pandemic relief efforts. Final distributions to each county are reviewed on the following pages.

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Secondary Road Fund Distributions

	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
Adair	\$3,661,029	\$3,815,645	\$4,139,506	\$3,903,660	\$15,519,840
Adams	\$2,649,532	\$2,772,510	\$3,011,740	\$2,854,370	\$11,288,151
Allamakee	\$4,036,344	\$4,205,969	\$4,580,162	\$4,336,454	\$17,158,930
Appanoose	\$3,194,144	\$3,341,951	\$3,624,944	\$3,428,729	\$13,589,768
Audubon	\$2,894,520	\$3,012,694	\$3,268,717	\$3,085,923	\$12,261,854
Benton	\$5,450,347	\$5,679,798	\$6,175,766	\$5,850,151	\$23,156,062
Black Hawk	\$4,747,013	\$4,948,079	\$5,369,929	\$5,102,006	\$20,167,028
Boone	\$4,173,155	\$4,351,334	\$4,747,378	\$4,498,334	\$17,770,201
Bremer	\$3,558,367	\$3,704,520	\$4,022,739	\$3,817,800	\$15,103,425
Buchanan	\$4,594,900	\$4,790,210	\$5,198,905	\$4,946,186	\$19,530,201
Buena Vista	\$3,882,548	\$4,037,701	\$4,379,970	\$4,149,121	\$16,449,340
Butler	\$4,231,305	\$4,400,505	\$4,795,375	\$4,542,415	\$17,969,601
Calhoun	\$3,781,601	\$3,942,393	\$4,257,720	\$4,028,060	\$16,009,773
Carroll	\$4,049,086	\$4,221,315	\$4,586,052	\$4,346,471	\$17,202,923
Cass	\$3,519,281	\$3,669,116	\$3,997,895	\$3,778,857	\$14,965,148
Cedar	\$4,251,125	\$4,424,450	\$4,817,122	\$4,561,496	\$18,054,193
Cerro Gordo	\$4,226,197	\$4,404,531	\$4,786,004	\$4,532,499	\$17,949,230
Cherokee	\$3,904,790	\$4,070,193	\$4,406,227	\$4,172,842	\$16,554,052
Chickasaw	\$3,719,210	\$3,869,671	\$4,211,867	\$3,993,437	\$15,794,184
Clarke	\$2,462,351	\$2,567,010	\$2,791,608	\$2,641,827	\$10,462,795
Clay	\$3,951,066	\$4,119,083	\$4,451,322	\$4,223,558	\$16,745,029
Clayton	\$4,866,444	\$5,076,386	\$5,520,165	\$5,236,392	\$20,699,388
Clinton	\$4,903,783	\$5,093,940	\$5,536,570	\$5,222,817	\$20,757,109
Crawford	\$4,412,166	\$4,591,267	\$4,983,216	\$4,726,337	\$18,712,986
Dallas	\$4,411,672	\$4,613,424	\$4,999,102	\$4,736,832	\$18,761,030
Davis	\$3,250,701	\$3,368,863	\$3,654,226	\$3,460,841	\$13,734,631
Decatur	\$3,179,548	\$3,313,676	\$3,599,979	\$3,408,947	\$13,502,150
Delaware	\$4,489,267	\$4,677,768	\$5,079,420	\$4,816,013	\$19,062,468
Des Moines	\$3,227,590	\$3,369,038	\$3,660,099	\$3,469,713	\$13,726,440
Dickinson	\$2,878,711	\$3,005,298	\$3,277,233	\$3,108,382	\$12,269,624
Dubuque	\$5,572,219	\$5,800,689	\$6,307,438	\$5,998,816	\$23,679,161
Emmet	\$2,483,625	\$2,589,402	\$2,840,657	\$2,698,688	\$10,612,371
Fayette	\$4,956,052	\$5,171,659	\$5,621,655	\$5,325,149	\$21,074,516
Floyd	\$3,694,960	\$3,858,234	\$4,187,573	\$3,976,721	\$15,717,488
Franklin	\$3,907,011	\$4,072,844	\$4,424,531	\$4,177,217	\$16,581,603
Fremont	\$3,205,531	\$3,331,624	\$3,611,413	\$3,421,840	\$13,570,408
Greene	\$3,614,689	\$3,768,414	\$4,098,821	\$3,884,687	\$15,366,610
Grundy	\$3,682,333	\$3,842,388	\$4,167,003	\$3,958,734	\$15,650,457
Guthrie	\$3,982,125	\$4,148,468	\$4,511,074	\$4,268,708	\$16,910,375
Hamilton	\$3,661,222	\$3,813,563	\$4,125,488	\$3,915,950	\$15,516,224
Hancock	\$3,869,153	\$4,029,347	\$4,387,867	\$4,153,714	\$16,440,081
Hardin	\$4,129,244	\$4,312,913	\$4,685,115	\$4,421,644	\$17,548,916
Harrison	\$4,276,755	\$4,454,536	\$4,854,248	\$4,596,861	\$18,182,400
Henry	\$3,329,166	\$3,481,738	\$3,781,743	\$3,582,176	\$14,174,823
Howard	\$3,149,278	\$3,284,745	\$3,567,476	\$3,390,037	\$13,391,536

Secondary Road Fund Distributions

	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
Humboldt	\$2,760,377	\$2,875,755	\$3,144,749	\$2,985,735	\$11,766,615
Ida	\$2,672,579	\$2,774,188	\$3,013,731	\$2,849,467	\$11,309,965
Iowa	\$4,087,333	\$4,229,660	\$4,599,586	\$4,355,704	\$17,272,282
Jackson	\$4,187,081	\$4,377,434	\$4,746,404	\$4,505,428	\$17,816,347
Jasper	\$5,694,183	\$5,941,691	\$6,470,649	\$6,125,790	\$24,232,313
Jefferson	\$3,059,076	\$3,174,884	\$3,451,842	\$3,266,537	\$12,952,338
Johnson	\$6,215,370	\$6,573,573	\$7,147,010	\$6,770,008	\$26,705,961
Jones	\$3,926,745	\$4,086,396	\$4,402,187	\$4,166,346	\$16,581,673
Keokuk	\$3,426,150	\$3,555,862	\$3,870,003	\$3,677,538	\$14,529,553
Kossuth	\$6,655,090	\$6,936,163	\$7,548,408	\$7,154,271	\$28,293,933
Lee	\$4,105,128	\$4,253,578	\$4,623,159	\$4,374,551	\$17,356,418
Linn	\$7,362,328	\$7,673,072	\$8,336,766	\$7,891,524	\$31,263,691
Louisa	\$2,808,457	\$2,948,058	\$3,202,950	\$3,031,975	\$11,991,440
Lucas	\$2,575,457	\$2,688,974	\$2,926,830	\$2,773,744	\$10,965,006
Lyon	\$4,385,493	\$4,569,995	\$5,002,946	\$4,752,675	\$18,711,109
Madison	\$4,018,955	\$4,165,952	\$4,525,714	\$4,291,390	\$17,002,011
Mahaska	\$4,023,107	\$4,200,753	\$4,563,880	\$4,321,911	\$17,109,650
Marion	\$4,516,172	\$4,751,318	\$5,158,684	\$4,890,407	\$19,316,581
Marshall	\$4,365,796	\$4,553,023	\$4,948,004	\$4,677,313	\$18,544,136
Mills	\$3,382,387	\$3,515,140	\$3,856,866	\$3,654,561	\$14,408,955
Mitchell	\$3,330,023	\$3,468,402	\$3,770,988	\$3,572,976	\$14,142,388
Monona	\$4,019,562	\$4,188,193	\$4,549,972	\$4,301,556	\$17,059,283
Monroe	\$2,496,447	\$2,591,037	\$2,818,493	\$2,664,912	\$10,570,890
Montgomery	\$2,843,250	\$2,965,270	\$3,198,529	\$3,035,064	\$12,042,113
Muscatine	\$3,592,811	\$3,753,921	\$4,077,987	\$3,861,489	\$15,286,208
O'Brien	\$3,977,973	\$4,148,382	\$4,525,563	\$4,309,741	\$16,961,659
Osceola	\$2,889,015	\$3,017,493	\$3,285,760	\$3,111,809	\$12,304,077
Page	\$3,654,621	\$3,812,650	\$4,115,062	\$3,898,166	\$15,480,500
Palo Alto	\$3,482,093	\$3,648,562	\$3,985,296	\$3,773,612	\$14,889,563
Plymouth	\$5,547,082	\$5,834,816	\$6,386,760	\$6,997,848	\$24,766,507
Pocahontas	\$3,707,338	\$3,856,065	\$4,200,472	\$3,979,767	\$15,743,642
Polk	\$7,093,840	\$7,347,267	\$7,955,206	\$7,533,517	\$29,929,830
Pottawattamie	\$7,509,136	\$7,826,759	\$8,522,523	\$8,054,469	\$31,912,887
Poweshiek	\$3,725,221	\$3,873,669	\$4,208,704	\$3,972,573	\$15,780,168
Ringgold	\$3,191,334	\$3,317,448	\$3,610,854	\$3,410,610	\$13,530,245
Sac	\$3,917,584	\$4,082,037	\$4,410,341	\$4,172,333	\$16,582,295
Scott	\$4,283,190	\$4,445,020	\$4,823,505	\$4,571,283	\$18,122,999
Shelby	\$3,793,713	\$3,942,744	\$4,267,036	\$4,027,950	\$16,031,442
Sioux	\$6,267,421	\$6,524,404	\$7,154,122	\$6,772,611	\$26,718,558
Story	\$4,447,587	\$4,698,692	\$5,109,532	\$4,849,707	\$19,105,519
Tama	\$4,830,934	\$5,022,803	\$5,453,377	\$5,163,075	\$20,470,188
Taylor	\$3,259,019	\$3,395,244	\$3,684,715	\$3,491,848	\$13,830,826
Union	\$2,708,643	\$2,820,451	\$3,062,748	\$2,868,983	\$11,460,826
Van Buren	\$3,131,188	\$3,253,495	\$3,494,982	\$3,313,353	\$13,193,018
Wapello	\$3,398,507	\$3,531,517	\$3,832,285	\$3,651,089	\$14,413,397

Secondary Road Fund Distributions

	FY 2019	FY 2020	FY 2021	FY 2022	Grand Total
Warren	\$4,836,714	\$5,036,423	\$5,481,713	\$5,200,106	\$20,554,957
Washington	\$3,997,853	\$4,179,323	\$4,538,758	\$4,294,516	\$17,010,451
Wayne	\$2,949,434	\$3,071,239	\$3,334,175	\$3,161,556	\$12,516,404
Webster	\$5,441,319	\$5,672,594	\$6,169,424	\$5,837,593	\$23,120,931
Winnebago	\$2,552,350	\$2,651,135	\$2,895,812	\$2,738,376	\$10,837,672
Winneshiek	\$5,118,774	\$5,351,808	\$5,813,997	\$5,507,999	\$21,792,578
Woodbury	\$6,218,044	\$6,489,095	\$6,951,334	\$6,587,000	\$26,245,473
Worth	\$2,704,957	\$2,749,692	\$3,071,864	\$2,909,846	\$11,436,358
Wright	\$3,702,256	\$3,859,940	\$4,226,252	\$3,997,526	\$15,785,974
Grand Total	\$396,917,652	\$413,691,959	\$449,631,567	\$426,863,147	\$1,687,104,325