

RESOLUTION 26-5

WHEREAS, it is desired to authorize the Auditor to periodically transfer sums from the General Basic and Rural Basic Funds to the Secondary Road Fund during the 2026-2027 budget year, and

WHEREAS, SAID TRANSFERS MUST BE IN ACCORDANCE WITH section 331.429, Code of Iowa.

NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of Ida County, Iowa as follows:


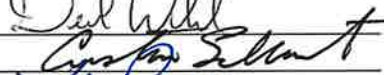

Section 1. The transfer from the General Basic Fund to the Secondary Road Fund for the Fiscal Year beginning July 1, 2026, shall not exceed \$127,563 current taxes apportioned to the General Basic Fund by the Treasurer which represents \$.16875 cents per thousand dollars of taxable value on all property in the County, and the transfer from the Rural Services Basic Fund to the Secondary Road Fund for the Fiscal Year beginning July 1, 2026, shall not exceed \$1,297,837 of the current taxes apportioned to the Rural Basic Fund by the Treasurer from taxable value not located within the corporate limits of a city in the county.

Section 2. Within two days of being notified of the apportionment of current property taxes and state replacements against levied property taxes including homestead, elderly and disabled homestead, disabled veterans homestead, agricultural land, family farm, personal property and industrial equipment and computers, to the General Basic or Rural Services Basic Funds, the Auditor shall order a transfer from said fund to the Secondary Road Fund.

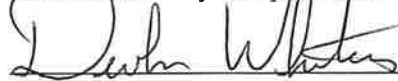
Section 3. Notwithstanding the provisions of the above sections, the amount of any transfer shall not exceed available fund balances in the transferring fund.


Section 4. The Auditor is directed to correct her books when said operating transfers are made and to notify the Treasurer and County Engineer of the amounts of said transfers.

The vote on the above and foregoing resolution resulted as follows:

AYES:    NAYES: _____

Whereupon the Chair of the Board of Supervisors of Ida County, Iowa declared the Resolution duly adopted this 10th February 2026


Chair, Board of Supervisors

ATTEST: 
County Auditor