Moved by Dralle, second by Barnett to adopt Resolution #43-2026 for FY27 Interfund Operating Transfer from Rural Services Funds to Secondary Roads Fund. All ayes. Motion carried.

RESOLUTION FOR INTERFUND OPERATING TRANSFER #43-2026
General Basic/Rural Services Funds to Secondary Roads Fund

WHEREAS, it is desired to authorize the auditor to periodically transfer sums from the general basic and rural services 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 Butler County, Iowa as follows:

Section 1. The total periodic maximum transfer from the general basic fund to the secondary road fund for the fiscal year beginning July 1, 2026, shall be $0. The total periodic maximum transfer from the rural services basic fund to the secondary road fund for the fiscal year beginning July 1, 2026, shall not exceed the sum of $2,240,000.

Section 2. After being notified of the apportionment of current property taxes, mobile home taxes, military service tax credit, or delinquent taxes paid for prior years to the general basic or rural services basic fund, the auditor shall order a transfer from said fund to secondary road fund.

Section 3. The amount of the transfer required by section 2 shall be equal to the apportionment made under section 2, to the general basic or rural services basic fund, respectively, multiplied by the ratio of said fund's total maximum transfer to the secondary road fund, to the sum of said fund's total current property tax levy, total mobile home taxes, total military service tax credits, and total delinquent taxes paid for prior years.

Section 4. Notwithstanding the provisions of section 2 and 3 of this resolution, total periodic transfers to the secondary road fund shall not exceed the amount specified in section 1.

Section 5. Notwithstanding the provisions of section 2 and 3, the amount of any transfer shall not exceed available funds balances in the transferring fund.

Section 6. The auditor is directed to correct her books when said operating transfers are made and to notify the treasurer and the county engineer of the amount of said transfers.

UPON Roll Call the vote thereon was as follows:

AYES: Wayne Dralle, Greg Barnett NAYS: None ABSENT: Rusty Eddy

WHEREUPON, The Resolution was declared duly adopted on this 30th day of June 2026.

Greg Barnett, Board of Supervisors Chairman

ATTEST: Leslie Groen, County Auditor