

INTERFUND OPERATING TRANSFERS

FISCAL YEAR 2026/2027

RESOLUTION #1199-06-30-2026

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 transfer must be in accordance with section 331.429 Code of Iowa, as amended.

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

SECTION 1. The total maximum transfer from the General Basic Fund to the Secondary Road Fund for the fiscal year beginning July 1, 2026 shall not exceed the sum of \$50,000.

SECTION 2. The total maximum transfer from the Rural Service Basic Fund to the Secondary Road Fund for the fiscal year beginning July 1, 2026 shall not exceed the sum of \$1,350,000.

SECTION 3. The total maximum transfer from the Secondary Road 308th Street Assessment Fund to the Secondary Road Fund for the fiscal year beginning July 1, 2026 shall not exceed \$14,000.

SECTION 4. The auditor shall bi-annually transfer the treasurer's apportionment amounts of current property taxes, and an amount equivalent to the monies derived from state replacement against levied property taxes, mobile home taxes, military service tax credit replacements for prior years collected to the General Basic or Rural Service Basic Funds.

SECTION 5. Notwithstanding the provision of section 3 of this resolution, total transfers to the Secondary Road Fund shall not exceed the amount specified in sections 1 and 2.

SECTION 6. Notwithstanding the provision of section 3, the amount of any transfer shall not exceed available fund balances in the transferring fund.

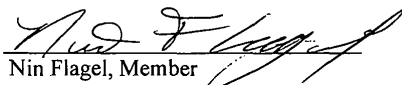
SECTION 7. The auditor is directed to correct the county records when said operating transfers are approved and to notify the treasurer and county engineer of this amount of said transfers.

The above and foregoing resolution was adopted by the Board of Supervisors of Jackson County, Iowa on June 30, 2026.

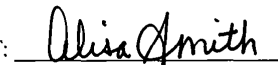
AYE:


Don Schwenker, Chair

NAY: _____


Nin Flagel, Member
Mike Steines, Member

ATTEST:


Alisa Smith, County Auditor