

## Resolution 2026-06

### Authorization to Transfer Funds to the Secondary Road Fund

**Whereas**, as long as the Debt Service Fund (Sinking Fund) has the full amount required to be deposited therein by this resolution, any balance in the Road Use Tax Fund may be used in such legal manner as the Board of Supervisors, or such other duly constituted body as may then be charged with the expenditure of the State Road Use Taxes, may from time to time direct; and

**Whereas**, pursuant to Sections 331.301 of the Code of Iowa, the County elected to follow the procedures set forth in Section 331.402 of the Code of Iowa for the authorization of the Loan Agreement; and

**Whereas**, Iowa Code Section 331.429(1)(c) provides for a transfer of funds from the Road Use Tax Fund to the Secondary Road Fund.

Road Use Tax Fund will transfer \$2,000,000.00 to the Secondary Road Fund.

The transfer is not effective until authorized by resolution of the board.


**THEREFORE BE IT RESOLVED** by the Lyon County Board of Supervisors to authorize the following transfer:

- Transfer \$2,000,000.00 from the Road Use Tax Fund to the Secondary Road Fund.

Passed and approved this 27th day of January, 2026.

  
Steve Herman, Chairman  
Lyon County Board of Supervisors

ATTEST:

  
Amy Sprock, Auditor