

Taylor County Board of Supervisors

Resolution #2026-28

Secondary Roads

Fiscal Year 2027 Budget

April 30, 2026

Sworn on this 30th day of April, 2026

AYES

Jack Boepf
Ronald [unclear]
Jana Truan

NAYS



Judy Henry

Judy Henry

Taylor County Auditor

SECONDARY ROADS BUDGET

Iowa Department of Transportation

County: Taylor County
Fiscal Year: 2027
Version: Original
Status: DOT Approved
DOT Approved: 4/10/2026

COUNTY CERTIFICATION

This Secondary Road Budget was adopted by the Board of Supervisors on

4-30-26
Date

ATTESTED

County Auditor

Quincy Henry

Date

4-30-26

County Engineer

Michelle V. Johnson

Date

4-30-26

Chairperson, Board of Supervisors

Bob Rapp

Date

4-30-26

SECONDARY ROADS BUDGET

	Actual Receipts		Estimated Receipts	
	Prior Years		Next	
	2nd Prior FY 2024	1st Prior FY 2025	Current FY 2026	FY 2027
1. County Auditor's Beginning Balance	\$2,490,518.11	\$2,617,520.47	\$3,198,952.51	\$1,964,200.72
Receipts from Property Tax Levies	\$1,084,837.00	\$1,276,555.00	\$1,344,930.00	\$1,511,863.00
<small>3,00375 Dollars on all taxable property in county except on property within cities and towns. (Max: \$3,00375) 0,16875 Dollars on all taxable property in the county. (Max: \$0.16875)</small>				
2A. Local Option Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00
3. Regular Road Use Tax Received	\$3,269,641.48	\$3,348,368.64	\$3,266,095.00	\$3,293,212.00
<small>(Doesn't include transfer of local R.U.T. to FM account for const. on FM routes)</small>				
3b. Amount for 306.4(a3)	\$25,786.64	\$25,926.61	\$25,649.21	\$25,557.93
<small>(Senate File 451 - FM Ext. in City <=500)</small>				
3c. Time 21	\$368,873.78	\$367,774.75	\$364,574.00	\$365,101.00
4. RISE Funds	\$0.00	\$0.00	\$0.00	\$0.00
5. FA Bridge Replacement Funds	\$0.00	\$0.00	\$1,540,000.00	\$1,700,000.00
5a. SWAP Bridge Replacement Funds	\$0.00	\$0.00	\$0.00	\$0.00
6. Proposed transfer of FM funds to Local Secondary Fund.(Section 309.10)	\$0.00	\$0.00	\$0.00	\$0.00
7. Tax Refunds (-) and/or Credits (+).(Section 309.10 - Code of Iowa)	\$0.00	\$9,026.40	\$10,000.00	\$10,000.00
8. Miscellaneous Receipts <i>Donations, sale of used materials, Special Assessments, etc</i>	Hungry Canyons	\$56,771.27		\$20,000.00
	licensesAndPermits	\$21,573.35	\$27,572.21	\$15,000.00
	Misc	\$13,225.45	\$184,564.80	\$100,000.00
<small>Itemized for 2027</small>				
All Other	\$57,776.50	\$2,445.00	\$50,000.00	
9. Total Miscellaneous Receipts	\$92,575.30	\$271,353.28	\$165,000.00	\$135,000.00
10. TOTAL RECEIPTS	\$7,332,232.31	\$7,916,625.15	\$9,915,200.72	\$9,004,934.65
11. Road Use Tax Funds or other local funds not transferred to Secondary Roads to be transferred to FM fund for construction.	0	0	\$0.00	\$0.00

SECONDARY ROADS BUDGET

	Actual Expenditures		Estimated Expenditures	
	Prior 2 FY 2024	Prior 1 FY 2025	Current FY 2026	Next FY 2027
70X * Administration and Engineering				
700 Administration Expenditures	\$226,158.83	\$137,621.08	\$330,000.00	\$338,400.00
701 Engineering Expenditures	\$376,894.57	\$383,755.21	\$399,000.00	\$403,400.00
TOTAL ADMINISTRATION AND ENGINEERING	\$603,053.40	\$521,376.29	\$729,000.00	\$741,800.00
020* Construction				
Adjusted Construction Program Expenditures (300) on FM and Local Sec. Roads <i>(With other than FM funds ----See Accomplishment Year projects)</i>	\$28,128.24	\$2,398.40	\$1,678,000.00	\$1,986,300.00
71X* Roadway Maintenance				
710 Bridges and Culverts (420, 430)	\$178,298.53	\$163,515.81	\$485,000.00	\$499,200.00
711 Roads (4250, 460, 480)	\$2,082,139.71	\$2,113,776.60	\$2,490,000.00	\$2,357,000.00
712 Snow and Ice Control (520)	\$59,477.20	\$44,337.89	\$164,000.00	\$144,700.00
713 Traffic Controls (590)	\$42,254.83	\$45,123.60	\$112,000.00	\$122,300.00
714 Road Clearing (490)	\$124,801.61	\$161,520.51	\$224,000.00	\$235,900.00
TOTAL ROADWAY MAINTENANCE	\$2,486,971.88	\$2,528,274.41	\$3,475,000.00	\$3,359,100.00
72X * General Roadway				
720 New Equipment (610)	\$400,077.30	\$481,874.86	\$600,000.00	\$480,000.00
721 Equipment Operations (620, 630, 650)	\$910,151.14	\$706,873.08	\$1,049,000.00	\$917,200.00
722 Tools, Materials and Supplies (655, 660, 670, 680, 690)	\$244,980.46	\$395,420.79	\$400,000.00	\$300,000.00
723 Real Estate and Buildings (800)	\$41,349.42	\$81,454.81	\$20,000.00	\$20,000.00
TOTAL GENERAL ROADWAY	\$1,596,558.32	\$1,665,623.54	\$2,069,000.00	\$1,717,200.00
TOTAL EXPENDITURES (70X + 020 + 71X + 72X)	\$4,714,711.84	\$4,717,672.64	\$7,951,000.00	\$7,804,400.00
County Auditor's balance at end of fiscal year	\$2,617,520.47	\$3,198,952.51	\$1,964,200.72	\$1,200,534.65
TOTAL (Must equal receipts) [Does not include transfer of Road Use Tax to FM Fund]	\$7,332,232.31	\$7,916,625.15	\$9,915,200.72	\$9,004,934.65

