

RESOLUTION #2026-17
FISCAL YEAR 2026/2027 BUDGET APPROPRIATIONS

WHEREAS, IT IS DESIRED TO MAKE APPROPRIATIONS FOR EACH OF THE DIFFERENT OFFICERS AND DEPARTMENTS FOR THE FISCAL YEAR BEGINNING July 2026, IN ACCORDANCE WITH SECTION 331.434, Subsection 6, Code of Iowa,

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

SECTION 1. The amounts itemized by fund and by department or office are hereby appropriated from the resources of each fund as follows:

Board of Supervisors	\$ 196,587	Auditor	\$ 375,306
Treasurer	\$ 360,596	Attorney	\$ 241,322
Sheriff	\$ 2,299,168	Sheriff-NWD	\$ 489,687
Recorder	\$ 256,430	Nurse	\$ 762,122
Capital Projects	\$ 5,002,727	Chemical Dependency	\$ 3,500
Engineer	\$ 7,798,700	Veterans Affairs	\$ 60,441
Conservation	\$ 1,158,477	Environmental Health	\$ 69,000
Domestic/Apiary	\$ 300	Disaster Service Emergency	\$ 102,716
Medical Examiner	\$ 41,000	Emergency Medical Services	\$ 5,100
Court Administration	\$ 5,450	Library	\$ 154,000
Fairgrounds	\$ 26,500	Criminal Services	\$ 3,200
Insurance	\$ 440,846	Juvenile Justice	\$ 36,000
General Services	\$ 386,111	Data Processing	\$ 709,500
IT/GIS	\$ 143,100	Non-Departmental	\$ 3,662,150
Organizations	\$ 123,384	Planning & Zoning	\$ 19,236
Recycle Center	\$ 140,259	Social Services	\$ 20,100
Township Official	\$ 2,230	Transit	\$ 236,728
General Drainage	\$ 7,875		
		Grand Total	\$ 25,339,848

SECTION 2. Subject to the provisions of other county procedures and regulations, and applicable state law, the appropriations authorized under Section 1 shall constitute authorization for the department or officer listed to make expenditures or obligations from the itemized department effective July 1, 2026.

SECTION 3. In accordance with Section 331.437, Code of Iowa, no department or officer shall expend or contract to expend any money or incur any liability or enter into any contract which by its terms involves the expenditure of money for any purpose in excess of the amounts appropriated pursuant to this resolution.

SECTION 4. If at any time during the 2026-2027 budget year the auditor shall ascertain that the available resources of a department for that year will be less than said department's total appropriations, she shall immediately inform the board and recommend appropriate corrective actions.

SECTION 5. The Auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which account shall indicate the amount of the appropriation, the amounts charged thereto, and the unencumbered balance. The Auditor shall report the status of such accounts to the applicable departments and officers quarterly during the 2026-2027 budget year.

SECTION 6. All appropriations authorized pursuant to this resolution lapse at the close of business June 30, 2027.

The above and foregoing resolution was adopted by the Board of Supervisors in Worth County, Iowa, on June 15, 2026 by the following vote:

AYES: Smeby, Stone, Loberg

NAYES: None

ABSENT:


Enos Loberg, Chairperson


Aaron Stone, Vice-Chairperson


Mark Smeby, Supervisor

ATTEST: 
Jacki A. Backhaus, County Auditor