

RESOLUTION #2025-20
FISCAL YEAR 2025/2026 BUDGET APPROPRIATIONS

WHEREAS, IT IS DESIRED TO MAKE APPROPRIATIONS FOR EACH OF THE DIFFERENT OFFICERS AND DEPARTMENTS FOR THE FISCAL YEAR BEGINNING July 2025, 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 | \$ 196,087 | Auditor | \$ 400,194 |
| Treasurer | \$ 357,217 | Attorney | \$ 222,852 |
| Sheriff | \$ 2,153,603 | Sheriff-NWD | \$ 442,594 |
| Recorder | \$ 258,531 | Public Health | \$ 739,686 |
| Capital Projects | \$ 635,936 | Chemical Dependency | \$ 3,500 |
| Engineer | \$ 10,392,589 | Veterans Affairs | \$ 58,591 |
| Conservation | \$ 1,158,531 | Domestic/Apiary | \$ 300 |
| Environmental Health | \$ 69,000 | Medical Examiner | \$ 43,000 |
| Disaster Service Emergency | \$ 96,877 | Court Administration | \$ 1,880 |
| Emergency Medical Services | \$ 5,100 | Criminal Services | \$ 3,200 |
| Library | \$ 154,000 | Juvenile Justice | \$ 36,000 |
| Fairgrounds | \$ 26,500 | Data Processing | \$ 709,500 |
| Insurance | \$ 449,685 | IT/GIS | \$ 145,024 |
| General Services | \$ 330,968 | Non-Departmental | \$ 1,140,050 |
| Organizations | \$ 126,605 | Planning & Zoning | \$ 29,025 |
| Recycle Center | \$ 138,195 | Social Services | \$ 20,100 |
| Township Official | \$ 2,230 | General Drainage | \$ 7,875 |
| Transit | \$ 233,511 | | |
| | | Grand Total | \$ 20,788,536 |

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, 2025.

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 2025-2026 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 so 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 2025-2026 budget year.

SECTION 6. All appropriations authorized pursuant to this resolution lapse at the close of business June 30, 2026.

The above and foregoing resolution was adopted by the Board of Supervisors in Worth County, Iowa, on June 2, 2025 by the following vote:

AYES: Stone, Loberg, Smeby NAYES: _____ ABSENT: _____

Mark Smeby
Mark Smeby, Chairperson

Enos Loberg
Enos Loberg, Vice-Chairperson

Aaron Stone
Aaron Stone, Supervisor

ATTEST: Jacki A. Backhaus
Jacki A. Backhaus, County Auditor