

APPROPRIATIONS RESOLUTION

FISCAL YEAR 2026/2027

RESOLUTION #1194-06-30-2026

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2026 in accordance with section 331.434, subsection 6, Code of Iowa, as amended.

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

SECTION 1. The amounts itemized by department in the following schedule are hereby appropriated to the department listed in the first column of the same line of the following schedule:

Dept#	Description	Budget 2026/2027
01	Board of Supervisors	5,198,671
02	Auditor	602,727
03	Treasurer	592,115
04	County Attorney	427,713
05	Sheriff	3,714,364
07	Recorder	291,623
20	County Engineer	9,119,682
21	Veterans Affairs	170,535
22	Conservation Board	1,450,970
23	Health Board	98,975
24	Weed Commission	4,161
25	Human Services	5,250
27	Emergency Medical Coordinator	71,706
28	Medical Examiner	50,792
29	GIS Coordinator	40,850
31	Court Costs	9,500
34	Historical Society	25,000
37	Human Resources	158,239
38	Civil Service Commission	5,281
39	General Assistance Director	18,715
50	Information Technology	192,175
51	Courthouse Maintenance	361,924
52	Data Processing	211,500
53	County Sanitarian	176,171
54	Zoning Administrator	128,702
55	DFC Drug Grant	125,000
60	Mental Health	92,644
61	Juvenile Probation	38,000
64	Substance Abuse	10,370
99	Nondepartmental	383,325
	Report Total *****	23,776,680

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 office listed to make expenditures or incur obligations from County funds and Authorized Service Areas, effective July 1, 2026.

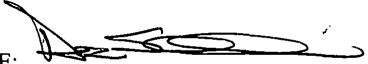
SECTION 3. In accordance with section 331.437 Code of Iowa, no department may incur any liability or enter into any contract, which by its terms involves the expenditure of money for any purpose in excess of the amounts appropriated pursuant to this resolution.

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

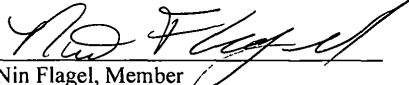
SECTION 5. The auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which account shall indicate the amount of the appropriations, that amount charged thereto, and the unencumbered balance. The auditor shall report the status of such accounts to the applicable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

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

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

AYE: 
Don Schwenker, Chair

NAY: _____


Nin Flagel, Member


Mike Steines, Member

ATTEST: 
Alisa Smith, County Auditor