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6/16/26

Woodbury County, Iowa
Appropriation Resolution
For Fiscal Year 2027
Resolution # 14,055

WHEREAS, it is desired to make appropriations for each different officer or department for the fiscal year beginning July 1, 2026, in accordance with section 331.434, subsection 6, Code of Iowa,

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

Section 1. The following amounts are hereby appropriated from the resources of the county to the department or office listed:

Dept #	Dept Name	$ Amount
01	BOS	26,721,808
02	Auditor	435,344
03	Treasurer	2,144,418
04	Attorney	4,333,862
05	Sheriff	22,603,185
07	Auditor Record	871,929
12	Econ Development	197,510
16	Building Services	4,321,113
17	Juvenile Detention	2,368,419
20	County Engineer	15,922,039
21	Veterans Affairs	365,893
22	Conservation	3,094,314
24	Weed Commission	113,349
28	Medical Examiner	422,500
30	Clerk of Courts	361,000
31	District Court	1,250
32	Dept of Human Services	108,000
33	County Library	337,265
36	Ambulance	782,433
40	Elections	844,209
41	Emergency Services	867,151
50	HR	544,739
51	General Services	125,000
52	WCICC	2,292,042
60	Mental Health	145,518
96	State of Iowa	75,000
		90,399,290

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 incur obligations, effective July 1, 2026

Section 3. In accordance with Section 331.434, 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 the resolution.

Section 4. If at any time during the 2026-2027 budget year, a department or office approaches a spending level challenging its appropriation level, the board shall be informed and appropriate action be recommended. This may include a possible budget amendment per 331.435.

Section 5. 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 of Woodbury County on June 16, 2026 and certified as follows:

Woodbury County Board of Supervisors

Ayes: _____ Nayes: _____

_____ _____

Kent T Campbell _____ _____

_____ _____

Dan A. Burns II _____ _____

ATTEST: _____

Michelle K. Skaff