

APPROPRIATIONS RESOLUTION #2026-59

WHEREAS it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2026, per Section 331.434(6), Code of Iowa.

NOW THEREFORE, be it resolved by the Board of Supervisors of Poweshiek County, Iowa, as follows:

Section 1. The amounts itemized by fund and by department by office on the attached schedule are hereby appropriated from the resources of each fund so itemized to the department or office listed in the first column on the same line of the attached schedule.

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 from the itemized fund, effective July 1, 2026.

Section 3. Per 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 funds for any purpose above the amounts appropriated according to this resolution.

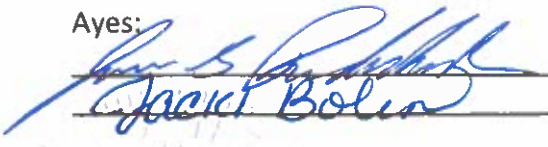
Section 4. If at any time during the 2026-2027 budget year the auditor shall ascertain that the available resources of a fund for that year will be less than said fund's total appropriations, he/she shall immediately so inform the board and recommend appropriate corrective action.

Section 5. The auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which shall indicate the amount of the appropriations, the amounts 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 according 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 Poweshiek County, Iowa, on this 29 day of June 2026. The vote is as follows:

Ayes:



Jack Bolin

Nays:

Attest:



Melissa Eilander
Poweshiek County Auditor

PROPOSED EXPENDITURES SUMMARY BY DEPARTMENT AND FUND

01-Jul-26

| Code | DEPARTMENTS Name | GENERAL FUND | | | | SPECIAL REVENUE FUNDS | | | | All Capitol Projects (H) | All Debt Service (I) | TOTALS | | |
|------|------------------------------|-------------------------|--------------------------------|---------|-------|-------------------------------|--------------------------------|---------------------------|--------------|-----------------------------------|-------------------------------|-----------------------|-----------------------------|-----------------------|
| | | General Basic (A) | General Supplemental (B) | Other | Other | MH-DD Services Fund (C) | Rural Services Basic (D) | Secondary Roads (F) | Other (G) | | | Budget 2027 (K) | Re-estimated 2026 (L) | Actual 2025 (M) |
| 1 | Board of Supervisors | 179,726 | | | | | | | | | | 179,726 | 172,181 | 171,588 |
| 2 | Auditor | 500,097 | | | | | | | | | | 500,097 | 539,855 | 472,288 |
| 3 | Treasurer | 699,045 | | | | | | | | | | 699,045 | 773,676 | 713,536 |
| 4 | Attorney | 450,584 | | | | | | | | | | 450,584 | 445,469 | 410,342 |
| 5 | Sheriff | 1,062,946 | | | | | 1,805,130 | | | | | 2,868,076 | 2,692,575 | 2,203,492 |
| 6 | Clerk of Court | | | | | | | | | | | 0 | 0 | 0 |
| 7 | Recorder | 222,103 | | | | | | 5,000 | | | | 227,103 | 233,790 | 199,792 |
| 13 | Sanitary Disposal | | | | | | | 23,000 | | | | 23,000 | 23,000 | 14,547 |
| 20 | County Engineer | | | | | 13,194,357 | | | | | | 13,194,357 | 9,150,900 | 8,641,115 |
| 21 | Veterans Affairs | 68,289 | | | | | | | | | | 68,289 | 61,457 | 57,233 |
| 22 | Conservation Board | 578,964 | | 4,000 | | | | | | | | 582,964 | 533,056 | 511,544 |
| 23 | Health Board | 286,441 | | | | | 119,850 | | | | | 406,291 | 400,474 | 313,470 |
| 24 | Weed Commission | | | | | | 65,000 | | | | | 65,000 | 67,150 | 65,000 |
| 25 | Social Services | 90,389 | | | | | | | | | | 90,389 | 109,902 | 111,588 |
| 26 | County Care Facility | | | | | | | | | | | 0 | 0 | 0 |
| 27 | Comm. Mental Health Center | | | | | | | | | | | 0 | 0 | 0 |
| 28 | Medical Examiner | 82,690 | | | | | | | | | | 82,690 | 76,690 | 74,236 |
| 29 | Correction Services | 1,916,150 | | 40,000 | | | | | | | | 1,956,150 | 1,816,428 | 1,443,071 |
| 30 | Court Administrator | 4,000 | | | | | | | | | | 4,000 | 4,000 | 3,654 |
| 31 | District Court | 57,000 | | | | | | | | | | 57,000 | 47,000 | 33,512 |
| 32 | Public Defender | | | | | | | | | | | 0 | 0 | 0 |
| 33 | County Library | | | | | | 90,660 | | | | | 90,660 | 90,660 | 90,639 |
| 34 | Historical Society | | | | | | | | | | | 0 | 0 | 0 |
| 35 | Child Support Recovery | | | | | | | | | | | 0 | 0 | 0 |
| 36 | Ambulance | 150,000 | | | | | | | | | | 150,000 | 150,000 | 150,000 |
| 37 | Communications | | | | | | | | | | | 0 | 0 | 0 |
| 50 | Personnel | | | | | | | | | | | 0 | 0 | 0 |
| 51 | General Services | 234,387 | | | | | | | | | | 234,387 | 232,214 | 175,112 |
| 52 | Data Processing | 451,548 | | | | | | | | | | 451,548 | 390,254 | 331,783 |
| 53 | Physical Planning | | | | | | 67,545 | | | | | 67,545 | 62,412 | 46,044 |
| 60 | Mental Health Administration | | | | | | | | | | | 0 | 0 | 0 |
| 61 | Juvenile Probation | | | | | | | | | | | 0 | 0 | 0 |
| 62 | Case Management | | | | | | | | | | | 0 | 0 | 0 |
| 70 | Disaster Service | 150,000 | | | | | | | | | | 150,000 | 145,000 | 140,000 |
| 71 | Emergency Management | | | | | | | | | | | 0 | 0 | 0 |
| 99 | Nondepartmental | 541,620 | 0 | 458,794 | | | 121,612 | 50,000 | | | | 3,845,097 | 2,385,269 | 2,702,030 |
| | TOTALS | 7,725,979 | 0 | 502,794 | | 0 | 2,269,797 | 13,194,357 | 78,000 | | | 26,443,998 | 20,603,412 | 19,075,616 |

| Nondepartmental Expenditures | | | | | | | | | | |
|------------------------------|-------------------|-------------------|-------------------|-------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|
| | G. Basic | GB - Other | R. Basic | G. Suppt | Capital Projects | Other | Debt Service | Budget FY27 | Re-est. FY26 | Actual FY25 |
| 4-H Fair | 25,000.00 | | | | | | | 25,000.00 | 25,000.00 | 25,000.00 |
| Pow. Co. on Aging | 3,000.00 | | | | | | | 3,000.00 | 2,600.00 | 2,100.00 |
| MICA | 2,000.00 | | | | | | | 2,000.00 | 2,000.00 | 2,000.00 |
| Animal Shelter | | | | | | | | 0.00 | 500.00 | 500.00 |
| Apiary | 200.00 | | | | | | | 200.00 | 200.00 | 87.00 |
| Economic Develp. | 80,500.00 | | | | | | | 75,500.00 | 75,500.00 | 77,500.00 |
| Twp. Officials | | | 8,612.00 | | | | | 8,612.00 | 8,612.00 | 6,202.00 |
| General County Mgmt | 94,730.00 | | | | | | | 94,730.00 | 82,380.00 | 54,324.00 |
| Other Policy Admin. | 94,300.00 | | | | | | | 94,300.00 | 84,300.00 | 63,986.00 |
| Other Farm Operations | 4,500.00 | | | | | | | 4,500.00 | 4,000.00 | 3,925.00 |
| Home Base Iowa | 0.00 | | | | | | | 5,000.00 | 10,000.00 | 0.00 |
| Other County Enterprises | 0.00 | | | | | | | 0.00 | 0.00 | 11,041.00 |
| Insurance | 195,000.00 | | 113,000.00 | | | | | 308,000.00 | 296,000.00 | 249,192.00 |
| Blanket Bond | 2,500.00 | | | | | | | 2,500.00 | 2,500.00 | 900.00 |
| Unemployment Comp. | 15,000.00 | | | | | | | 15,000.00 | 15,000.00 | 0.00 |
| REAP | | | | | | 30,000.00 | | 30,000.00 | 32,000.00 | 13,832.00 |
| Conservation Bequest | | | | | | 10,000.00 | | 10,000.00 | 10,000.00 | 0.00 |
| Conservation Trust | | | | | | | | 268,794.00 | 240,000.00 | 70,504.00 |
| LOSST Bonds | | 268,794.00 | | | | | | 311,600.00 | 588,000.00 | 589,400.00 |
| Old 6 Rd Bonds | | | | | | | | 0.00 | 0.00 | 0.00 |
| Radio System Bonds | | | | | | | | 673,748.00 | 670,748.00 | 672,248.00 |
| 2025 Road Bonds | | | | | | | | 1,687,723.00 | 0.00 | 0.00 |
| Capital Projects | | | | | | | | 0.00 | 15,690.00 | 814,303.00 |
| Housing Trust Fund | 22,890.00 | | | | | | | 22,890.00 | 19,239.00 | 17,488.00 |
| Opioid Litigation Settlement | | 190,000.00 | | | | | | 190,000.00 | 189,000.00 | 27,498.00 |
| Historical Society | 2,000.00 | | | | | | | 2,000.00 | 2,000.00 | 0.00 |
| County Atty - Forfeiture | | | | | | 10,000.00 | | 10,000.00 | 10,000.00 | 0.00 |
| TOTALS | 541,620.00 | 458,794.00 | 121,612.00 | 0.00 | 0.00 | 50,000.00 | 2,673,071.00 | 3,845,097.00 | 2,385,269.00 | 2,702,030.00 |