

APPROPRIATIONS RESOLUTION

RESOLUTION 2026-31

Whereas, it is desired to make 100% appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2027, in accordance with Section 331.434, Subsection 6, Code of Iowa.

Now, therefore, be it resolved by the Board of Supervisors of Taylor County, Iowa, as follows:

Section 1. The amounts itemized by fund and by department or offices on Resolution 2026-30 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 resolution.

Section 2. Subject to the provisions of other county procedures and regulations, and applicable state law, the appropriations authorized under Section 2 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. 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 or 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 appropriation, she shall immediately inform the Board of Supervisors 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 appropriation, the amounts charged thereto, and the unencumbered balance. The auditor shall report the status of such accounts to the applicable departments and officers 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 of Taylor County, Iowa on June 4, 2026, the vote thereon being as follows:

AYES:

Jack Bepp  
Ronald [Signature]  
Lincoln [Signature]

NAYS:

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ATTEST:

Judy Henry  
Taylor County Auditor

