

RESOLUTION 26-27

(FY26 2nd Appropriations Amendment)

A Resolution authorizing amending the appropriations for expenditures for the various Wayne County Offices and Departments for the fiscal year ending June 30, 2026.

Whereas: The Wayne County Board of Supervisors approved the FY26 Wayne County Budget on April 15, 2025,

Whereas: The Wayne County Board of Supervisors approved 1st FY26 Budget Amendment on October 14, 2025,

Whereas: other County Offices/ Departments have requested an amendment to the FY26 appropriations.

Whereas: The Wayne County Board of Supervisor published notice of FY26 budget amendment 10 to 20 days prior to holding public hearing,

Whereas: The Wayne County Board of Supervisors held a Public Hearing regarding the 2nd Amendment of FY26 Wayne County Budget on May 12, 2026.

Therefore, Be It Resolved: by the Wayne County Board of Supervisors that the appropriations for expenditures for fiscal year 2025-2026, (Section 331.434(6), Code of Iowa) be amended to the following amounts as were deemed necessary for each County Office and Department. The appropriations are as follows:

| Dept Title | Current FY26 Appropriations | Requested Amendment | 2 nd Amended FY26 Appropriations | FY26 Projected Revenue |
|----------------------------|-----------------------------------|------------------------|---|---------------------------|
| Board of Supervisors | 704,416 | | | 7,500 |
| Auditor | 314,694 | | | 16,100 |
| Treasurer | 266,093 | | | 342,310 |
| Attorney | 134,160 | | | 0 |
| Sheriff | 2,889,032 | 281,369 | 3,170,401 | 1,043,200 |
| Environmental Programs-WRD | 39,060 | | | 0 |
| Recorder | 208,794 | | | 69,709 |
| Watershed | 2,500 | | | 0 |
| County Farm | 10,000 | | | 43,260 |
| Pioneer Cemetery | 3,500 | | | 3,500 |
| Civil Service Commission | 2,000 | | | 0 |
| Secondary Road | 6,240,643 | | | 5,150,572 |
| Veteran's Affair | 150,954 | 7,000 | 157,954 | 20,000 |
| Conservation Board | 359,137 | 10,500 | 369,637 | 56,248 |
| Public Health | 784,600 | 15,000 | 799,600 | 436,280 |
| Social Service | 107,765 | | | 20,000 |
| Sanitation | 127,450 | | | 45,500 |
| Medical Examiner | 24,000 | | | 0 |
| District Court | 22,000 | | | 0 |
| County Libraries | 27,939 | | | 0 |
| Development | 70,892 | | | 26,504 |
| General Services | 200,987 | | | 0 |
| Data Process | 324,000 | | | 0 |
| Chemical Dependency | 12,000 | | | 0 |
| Mental Health | 49,300 | | | 49,300 |

| | | | |
|--------------------------------------|-------------------|----------------|------------------|
| Probation Office/JV Court | 18,500 | | 0 |
| New Venture Group Home | 404,600 | | 347,475 |
| Emp Med Reimbursement | 15,000 | | 15,000 |
| TOTAL | 13,514,016 | 313,869 | 7,692,458 |
| Oper Transfers-GBasic(Local Effort) | 77,008 | | |
| Oper Transfers-RBasic (Local Effort) | 931,230 | | |
| Total Local Effort to Sec Rds | 1,008,238 | | |

Dated and approved this 12th day of May 2026, at Corydon, Wayne County, Iowa.

Chairman, Chris Moore *Chris Moore* Aye Nay

Member, Lance Lange *Lance Lange* Aye Nay

Member, Todd Wilson *Todd Wilson* Aye Nay

Attest: *Michelle Dodey* Wayne County Auditor