

APPROPRIATIONS RESOLUTION #2025-36

WHEREAS it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2025, 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, 2025.

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 2025-2026 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 2025-2026 budget year.

Section 6. All appropriations authorized according to this resolution lapse at the close of business on June 30, 2026.

The above and foregoing resolution was adopted by the Board of Supervisors of Poweshiek County, Iowa, on this ____ day of June 2025. The vote is as follows:

Ayes:




Nayes:

Attest:


Melissa Eilander
Poweshiek County Auditor

PROPOSED EXPENDITURES SUMMARY BY DEPARTMENT AND FUND

01-Jul-25

DEPARTMENTS		GENERAL FUND			SPECIAL REVENUE FUNDS				All Capitol Projects (H)	All Debt Service (I)	TOTALS		
Code	Name	General Basic (A)	General Supplemental (B)	Other	MH-DD Services Fund (C)	Rural Services Basic (D)	Secondary Roads (F)	Other (G)			Budget 2026 (K)	Re-estimated 2025 (L)	Actual 2024 (M)
1	Board of Supervisors	178,811									178,811	179,445	175,317
2	Auditor	539,855									539,855	486,171	503,166
3	Treasurer	773,676									773,676	757,898	703,722
4	Attorney	435,469									435,469	438,611	316,194
5	Sheriff	1,133,127				1,559,448					2,692,575	2,248,419	1,833,904
6	Clerk of Court										0	0	0
7	Recorder	220,790						13,000			233,790	224,991	199,108
13	Sanitary Disposal							23,000			23,000	23,000	10,588
20	County Engineer						13,584,105				13,584,105	9,389,610	9,977,355
21	Veterans Affairs	61,457									61,457	59,937	54,040
22	Conservation Board	527,056		6,000							533,056	524,415	465,880
23	Health Board	285,757				114,717					400,474	381,768	358,746
24	Weed Commission					67,150					67,150	65,000	64,956
25	Social Services	109,902									109,902	131,607	74,332
26	County Care Facility										0	0	0
27	Comm. Mental Health Center										0	0	0
28	Medical Examiner	76,690									76,690	79,530	55,400
29	Correction Services	1,778,428		38,000							1,816,428	1,844,226	1,485,502
30	Court Administrator	4,000									4,000	4,000	3,570
31	District Court	47,000									47,000	48,000	26,445
32	Public Defender										0	0	0
33	County Library					90,660					90,660	90,640	85,509
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	232,214									232,214	231,769	202,427
52	Data Processing	390,254									390,254	331,813	324,188
53	Physical Planning					62,412					62,412	49,125	44,815
60	Mental Health Administration										0	0	0
61	Juvenile Probation										0	0	0
62	Case Management										0	0	0
70	Disaster Service	145,000									145,000	140,000	132,145
71	Emergency Management										0	0	0
99	Nondepartmental	513,589	0	429,000		119,612		52,000	175,000	1,258,748	2,547,949	2,924,611	3,412,643
	TOTALS	7,603,075	0	473,000	0	2,013,999	13,584,105	88,000	175,000	1,258,748	25,195,927	20,804,586	20,659,952

Nondepartmental Expenditures										
	G. Basic	GB - Other	R. Basic	G. Suppt	Capital Projects	Other	Debt Service	Budget FY26	Re-est. FY25	Actual FY24
4-H Fair	25,000.00							25,000.00	25,000.00	25,000.00
Pow. Co. on Aging	2,600.00							2,600.00	2,100.00	1,000.00
MICA	2,000.00							2,000.00	2,000.00	2,000.00
Animal Shelter	500.00							500.00	500.00	500.00
Apiary	200.00							200.00	200.00	127.00
Economic Develp.	85,500.00							85,500.00	75,500.00	500.00
Twp. Officials			8,612.00					8,612.00	8,612.00	6,802.00
General County Mgmt	75,750.00							75,750.00	75,850.00	69,482.00
Other Policy Admin.	84,300.00							84,300.00	239,425.00	295,082.00
Other Farm Operations	4,000.00							4,000.00	4,000.00	3,748.00
Home Base Iowa	10,000.00							10,000.00	10,000.00	0.00
Other County Enterprises	0.00							0.00	11,500.00	10,793.00
Insurance	185,000.00		111,000.00					296,000.00	296,000.00	233,954.00
Blanket Bond	2,500.00							2,500.00	3,000.00	2,318.00
Unemployment Comp.	15,000.00							15,000.00	15,000.00	0.00
REAP						32,000.00		32,000.00	31,200.00	1,826.00
Conservation Bequest						10,000.00		10,000.00	10,000.00	0.00
Conservation Trust		240,000.00						240,000.00	135,000.00	82,044.00
LOSST Bonds							588,000.00	588,000.00	589,150.00	590,150.00
Old 6 Rd Bonds							0.00	0.00	0.00	0.00
Radio System Bonds							670,748.00	670,748.00	672,498.00	674,097.00
Capital Projects					175,000.00			175,000.00	658,837.00	1,395,732.00
Housing Trust Fund	19,239.00							19,239.00	19,239.00	17,488.00
Opiod Litigation Settlement		189,000.00						189,000.00	30,000.00	0.00
Historical Society	2,000.00							2,000.00	0.00	0.00
County Atty - Forfeiture						10,000.00		10,000.00	10,000.00	0.00
TOTALS	513,589.00	429,000.00	119,612.00	0.00	175,000.00	52,000.00	1,258,748.00	2,547,949.00	2,924,611.00	3,412,643.00