

RESOLUTION NO. 25-64
APPROPRIATE FUNDS TO OPERATE COUNTY OFFICES AND DEPARTMENTS
FOR FISCAL YEAR 2026

WHEREAS, in accordance with Section 331.434(6) of the Code of Iowa which requires the Board of Supervisors of Bremer County, Iowa, to appropriate funds to operate all offices and departments of said county for Fiscal Year 2026.

THEREFORE, BE IT RESOLVED, that the Board of Supervisors do hereby authorize the appropriations for Fiscal Year 2026 as follows:

SECTION 1: The amounts itemized by office and department on the following Schedule A are hereby appropriated from the resources of each fund so itemized.

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: 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 of money for any purpose in excess of the amount appropriated pursuant to this resolution.

SECTION 4: If at any time during the budget year the Finance Director shall ascertain that the available resources of a fund for that year will be less than said funds total appropriations she shall immediately so inform the Board and recommend appropriate corrective action.

SECTION 5: The Finance Director shall establish separate accounts for the appropriations authorized in Section 1, each of which account shall indicate on a report the status of such accounts to the applicable department monthly during the budget year.

SECTION 6: All appropriations authorized pursuant to this resolution lapse at the close of business June 30, 2026.

SCHEDULE A

01 Board of Supervisors	\$ 234,090
02 Auditor	\$ 323,241
03 Treasurer	\$ 635,924
04 County Attorney	\$ 601,207
05 Sheriff	\$ 4,010,302
07 Recorder	\$ 320,325
08 Building and Zoning	\$ 316,860
09 Sanitarian	\$ 100,666
10 Elections	\$ 181,911
11 Custodian	\$ 378,363
12 Courthouse	\$ 103,154
13 County Farm Site	\$ 3,850
17 Local Option Sales Tax	\$ 2,223,619
19 Conservation Land Acquisition	\$ 175,000
20 County Engineer	\$ 7,860,911

21 Veterans Affairs	\$ 146,497
22 Conservation	\$ 718,261
23 Water/Well Grant Program	\$ 50,500
24 Roadside Vegetation Mgmt.	\$ 194,904
25 DHS Administration	\$ 12,600
26 Landfill Closure	\$ 21,200
28 Med Exam and Testing	\$ 75,175
31 Court and Juvenile Justice	\$ 132,545
33 Outside Agencies	\$ 320,500
34 Finance & Management	\$ 132,377
35 Human Resources	\$ 114,415
37 Public Safety	\$ 1,024,303
39 General Assistance	\$ 48,601
41 Capital Projects and Insurance	\$ 710,364
45 Substance Abuse	\$ 125,500
52 Data Processing	\$ 422,407
53 Customer Convenience Center	\$ 411,675
55 Health Dept.	\$ 227,544
65 GIS Mapping	\$ 131,098
69 Solid Waste Fee Fund	\$ 1,481
70 Emergency Management	\$ 91,193 (GB only)
71 Safety and Risk Management	\$ 10,503
73 Economic Development	\$ 5,000
81 REAP - Land Acquisition	\$ 31,500
83 Mental Health	\$ 34,555
96 Readlyn Bike Trail Project (Rolling Prairie)	\$ 8,700
99 Non-Departmental	<u>\$12,330,163</u>
Total	\$35,002,984

The above and foregoing resolution was adopted by the Board of Supervisors of Bremer County, Iowa, on this 17th day of June, 2025.