

Following review, it was moved by Drale, second by Barnett to adopt Resolution 403-26 for Fiscal Year 2026 Appropriations as follows:

RESOLUTION #403-26
for APPROPRIATIONS

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the year beginning July 1, 2025, in accordance with section 331.434, subsection 6, Code of Iowa, now therefore;

BE IT RESOLVED by the Board of Supervisors of Butler County, Iowa as follows:

Section 1. The amount itemized by fund and by department or office on the following 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 following schedule.

Service Area/Department	Appropriations FY2026
01 SUPERVISORS	\$241,100
02 AUDITOR	\$204,350
03 TREASURER	\$524,607
04 ATTORNEY	\$321,017
05 SHERIFF	\$2,886,185
06 ELECTIONS	\$400,250
07 RECORDER	\$321,069
08 COURTHOUSE	\$332,000
10 NATURAL RESOURCES	\$5,000
11 SAFETY	\$6,573
12 GENERAL RELIEF	\$187,850
13 DHS	\$65,565
16 MAINTENANCE	\$211,500
17 PUBLIC HEALTH	\$946,132
18 FAIR	\$25,000
19 TOWNSHIP	\$17,500
20 SECONDARY ROADS	\$11,689,400
21 VETERAN'S AFFAIRS	\$108,134
25 CONSERVATION	\$1,598,764
27 ZONING	\$54,638
28 MEDICAL EXAMINER	\$46,000
29 SANITARY DISPOSAL	\$275,000
30 ENVIRONMENTAL HEALTH	\$140,608
31 DISTRICT COURT SERVICES	\$18,700
32 COUNTY FARM	\$2,500
36 AMBULANCE	\$308,812
39 SES. MEMORIAL	\$200
42 ROAD CLEARING	\$100,000
47 ECONOMIC DEVELOPMENT	\$45,000
51 GENERAL SERVICES	\$6,500
52 IT	\$827,988
58 COMMUNITY COORDINATOR	\$157,386
64 UNEMPLOYMENT INSURANCE	\$10,000
65 ALCOHOL & DRUG	\$38,500
70 EMERGENCY SERVICES	\$213,400
90 LIBRARIES	\$88,000
99 NON DEPARTMENTAL	\$8,771,664
TOTAL	\$31,196,892

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 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, 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 account shall indicate the amount of the appropriation, the amount 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 pursuant to this resolution lapse at the close of business June 30, 2026.

UPON Roll Call the vote thereon was as follows:

AYES: Wayne Dralle	NAYS: None	ABSENT: Rusty Eddy
Greg Barnett		

WHEREUPON, The Resolution was declared duly adopted this 30th day of June, 2025.

	
Greg Barnett, Board of Supervisors Chairman Pro tem	ATTEST: Leslie Groen, County Auditor