

**RESOLUTION #25-0701**

**Authorizing Appropriations to County Officers and Departments for FY2025/2026**

**WHEREAS**, it is desired to make appropriations for each of the different officers and departments for the Fiscal Year beginning July 1, 2025, in accordance with Section 331.434(6), 2022 Code of Iowa.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Supervisors of Sac County, Iowa, as follows:

Section 1. The amounts itemized by fund and by department or office on the certified County Budget for 2024/2025 are hereby appropriated at 100% to the department or office listed in the 2025/2026 budget.

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 of the 2022 Iowa Code of Iowa, no department or office 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 amounts appropriated pursuant 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, the Auditor shall immediately 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 amounts charged thereto, and the unencumbered balance. The Auditor shall report the status of such account to the applicable departments and officers monthly during the FY2025/2026 budget year. The Auditor shall also provide a summary report of all departments to the Board monthly.

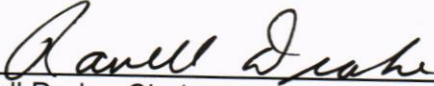
Section 6. All appropriations authorized pursuant to this resolution lapse at the close of the fiscal year on June 30, 2025.

**RESOLUTION ADOPTED** this 1<sup>st</sup> day of July, 2025, with the vote thereon being as follows:

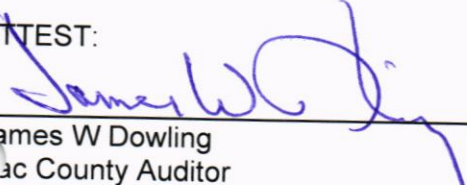
AYES: Drake, Fischer, Wissler

NAYS:

ABSENT/NOT VOTING:

  
\_\_\_\_\_  
Ranell Drake, Chairman  
Sac County Board of Supervisors

ATTEST:

  
\_\_\_\_\_  
James W Dowling  
Sac County Auditor