

331.427 General fund.

1. Except as otherwise provided by state law, county revenues from taxes and other sources for general county services shall be credited to the general fund of the county, including revenues received under [sections 91.11, 101A.3, 101A.7, 123.36, 142D.9, 176A.8, 321.105, 321.152, 321G.7, 321I.8, section 331.554, subsection 6, sections 341A.20, 364.3, 368.21, 423A.7, 428A.8, 434.19, 445.57, 453A.35, 458A.21, 483A.12, 533.329, 556B.1, 583.6, 602.8108, 904.908, and 906.17](#), and the following:

a. License fees for business establishments.

b. Moneys remitted by the clerk of the district court and received from a magistrate or district associate judge for fines and forfeited bail imposed pursuant to a violation of a county ordinance.

c. Other amounts in accordance with state law.

2. Fees and charges including service delivery fees, credit card fees, and electronic funds transfer charges payable to a third party, not to the county, that are imposed for completing an electronic financial transaction with the county are not considered county revenues for purposes of [subsection 1](#).

3. The board may make appropriations from the general fund for general county services, including but not limited to the following:

a. Expenses of a local emergency management commission under [chapter 29C](#).

b. Development, operation, and maintenance of memorial buildings or monuments under [chapter 37](#).

c. Purchase of voting systems and equipment under [chapter 52](#).

d. Expenses incurred by the county conservation board established under [chapter 350](#), in carrying out its powers and duties.

e. Local health services. The county auditor shall keep a complete record of appropriations for local health services and shall issue warrants on them only on requisition of the local or district health board.

f. Expenses relating to county fairs, as provided in [chapter 174](#).

g. Maintenance of a juvenile detention home under [chapter 232](#).

h. Relief of veterans under [chapter 35B](#).

i. Care and support of the poor under [chapter 252](#).

j. Operation, maintenance, and management of a health center under [chapter 346A](#).

k. For the use of a nonprofit historical society organized under [chapter 504, Code 1989](#), or current [chapter 504](#), a city-owned historical project, or both.

l. Services listed in [section 331.424, subsection 1](#), and [section 331.554](#).

m. Closure and postclosure care of a sanitary disposal project under [section 455B.302](#).

4. Appropriations specifically authorized to be made from the general fund shall not be made from the rural services fund, but may be made from other sources.

[83 Acts, ch 123, §11, 209; 84 Acts, ch 1107, §1; 84 Acts, ch 1206, §1; 85 Acts, ch 195, §40; 85 Acts, ch 201, §2; 89 Acts, ch 83, §48; 90 Acts, ch 1230, §90; 90 Acts, ch 1236, §47; 91 Acts, ch 191, §8; 92 Acts, ch 1139, §27; 94 Acts, ch 1074, §3; 95 Acts, ch 216, §37; 97 Acts, ch 158, §2; 2000 Acts, ch 1090, §2, 6; 2001 Acts, ch 155, §2, 9 – 11; 2003 Acts, ch 18, §3; 2003 Acts, ch 108, §67; 2003 Acts, ch 178, §3; 2004 Acts, ch 1049, §191; 2004 Acts, ch 1132, §85; 2004 Acts, ch 1175, §394; 2005 Acts, ch 140, §17; 2007 Acts, ch 174, §92; 2007 Acts, ch 185, §2; 2008 Acts, ch 1084, §14; 2009 Acts, ch 57, §86; 2012 Acts, ch 1021, §68; 2018 Acts, ch 1158, §3, 28; 2023 Acts, ch 66, §83](#)

Referred to in [§12C.1, 12C.4, 37.9](#)

2018 amendment to subsection 1, unnumbered paragraph 1, is effective July 1, 2024; 2018 Acts, ch 1158, §28

Subsection 1, unnumbered paragraph 1 amended