

CHAPTER 146

COUNTY BUDGET

AN ACT to amend chapter two hundred sixty-four (264) of the code, 1927, providing that each county officer in charge of any county office or department shall, on or before December thirty-first of each year, prepare and submit to the board of supervisors estimates of proposed expenditures for the following year; and providing that the board of supervisors shall, not later than January thirty-first of each year, appropriate sums for the maintenance of the various offices and departments for the current year, and providing the content of such resolution of appropriation; and providing for the transfer of excess funds appropriated to different accounts of a single office or department; and providing for the transfer of excess funds appropriated to any single office or department.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Chapter two hundred sixty-four (264) of the code,
2 1927, is amended by adding thereto, after section fifty-two hundred
3 fifty-nine (5259), the following:

4 "5259-b1. On or before the thirty-first day of December of each
5 year hereafter, each elective or appointive officer of any county with
6 a population of over one hundred twenty-five thousand (125,000)
7 having charge of any county office or department shall prepare and
8 submit to the board of supervisors a detailed estimate itemized in the
9 same manner that the various expenditures of such office or depart-
10 ment are itemized on the records of the county auditor, showing the
11 proposed expenditures of his office or department for the following
12 calendar year. If the estimated expenditures show an increase over
13 those for the current year, a statement in writing of the reason for
14 such estimated increase must also be submitted.

15 "5259-b2. On or before the thirty-first of January of every year,
16 the board of supervisors shall appropriate, by resolution, such
17 amounts as are deemed necessary for each of the different county
18 officers and departments during the ensuing year, and shall specify
19 from which of the different county funds created by law the appro-
20 priated sums shall be derived. The appropriations to each separate
21 county office or department shall be itemized in the same manner that
22 the accounts are itemized on the records of the county auditor.

23 "5259-b3. The board of supervisors may also appropriate to a
24 contingent account for one or each of the county funds, a sum which
25 may be spent for purposes which cannot be anticipated at the begin-
26 ning of the year, but said contingent appropriation together with
27 other appropriations shall not exceed the anticipated revenues.

28 "5259-b4. Such resolution of appropriation also shall list, in three
29 separate columns and opposite each separate appropriation item, the
30 itemized expenditures of each county office or department for each of
31 the two preceding years. The total amount appropriated from any
32 county fund shall not exceed the anticipated receipts of that fund.

33 "5259-b5. Such resolution of appropriation shall also contain an
34 itemized statement of the anticipated receipts to each separate county
35 fund for the current year, together with a statement of any balance
36 carried over in any of the county funds from the preceding year. Such
37 resolution of appropriation shall also contain in two columns and

38 opposite each item of anticipated receipts, the actual receipts col-
39 lected during each of the two preceding years.

40 "5259-b6. If it shall have been determined during the course of
41 any year that the actual receipts to any of the different county funds
42 will be larger than were anticipated in the original resolution of
43 appropriation, the board of supervisors may make a supplementary
44 appropriation by resolution at any regular meeting, appropriating
45 the sums in excess of the estimated receipts from any county fund
46 augmented by larger revenues than were anticipated, to any county
47 office or offices supported by said fund or funds. No such supple-
48 mentary appropriation shall be made to any such county office or
49 offices unless it shall be shown that a specific need therefor exists.
50 Such supplementary appropriation shall clearly state the amount col-
51 lected into such augmented county fund in excess of the amount
52 estimated in the general resolution of appropriation.

53 "5259-b7. On the fifteenth of April, July, and October of each year,
54 the county auditor shall furnish to each county office or department,
55 a statement showing the various original appropriations to each
56 office or department, expenditures of the office or department from
57 its different appropriation accounts during the expired portion of the
58 year, together with a statement of the balance of the appropriations
59 for said office remaining unexpended.

60 "5259-b8. In the event that any office has exceeded, or may find
61 it necessary to exceed, the amount of its appropriation in any par-
62 ticular account, the board of supervisors, by resolution, may authorize
63 a transfer from one or more of the other appropriation accounts of
64 said office, any portion of such unexpended appropriation balance, to
65 any other appropriation account of said office.

66 "5259-b9. In the event it shall be found necessary for any office
67 or department to spend an amount in excess of the total of its original
68 appropriations, the board of supervisors at a regular or special meet-
69 ing may by resolution authorize a transfer of a portion of the appro-
70 priation balance of one office or department or contingent account
71 to the account of another office or department, provided that the funds
72 transferred are derived from the same tax fund and that the transfer
73 does not violate existing statutes.

74 "5259-b10. In the event that the expenditures of any office or de-
75 partment during the year shall exceed its appropriation, such excess
76 expenditure shall be reported in writing by the county auditor at or
77 before the second regular meeting of the board of supervisors in the
78 ensuing year.

79 "5259-b11. Nothing in this act shall be construed as affecting
80 the provisions of sections 5258 and 5259 of the code.

Senate File No. 142. Approved March 28, A. D. 1929.