Resolution Number: 05-0304

RESOLUTION TO ESTABLISH CAPITAL EXPENDITURE BUDGET
FOR ALL IOWA COUNTY DEPARTMENTS

WHEREAS, Iowa County is a governmental body comprised of individual departments that may each in part
maintain an operating budget, generate revenue, procure services, negotiate contracts, and expend program funds,
and

WHEREAS, the individual departments within the governmental body are required to prepare and submit an
annual budget to the Iowa County Board of Supervisors, and

WHEREAS, the individual departments prepare an annual budget during the fall of each calendar year and said
budgets are to include anticipated expenditures including, in part, building projects, future program development,
equipment repair or replacement, expansion of department services and/or staff, and increased operating expenses;
and

WHEREAS, for county government to effectively utilize its resources and allocate funds in an equitable and
responsible manner, it is necessary for individual departments to anticipate future expenditures that are significant
and that may have a major impact on the overall county budget; and

WHEREAS, it is the fiscal responsibility of each individual department, or the department manager or
representative, to establish a reasonable department budget that includes in the annual department budget all
capital expenditures for the budget period that are in excess of Ten Thousand Dollars ($10,000.00) and all capital
expenditures for a five year period that are in excess of One Hundred Thousand Dollars ($100,000.00); and

NOW, THEREFORE, BE IT RESOLVED BY THE IOWA COUNTY BOARD OF SUPERVISORS THAT
commencing with the 2005 budget year all Iowa County government departments submitting an annual budget to
the Iowa County Board of Supervisors shall include a budget schedule that identifies by description and cost all
anticipated capital expenditures in excess of $10,000.00 for the upcoming budget cycle and a five year plan that
identifies by description and cost all anticipated capital expenditures in excess of $100,000.00;

BE IT FURTHER RESOLVED that if a department does not include the capital expenditures in the budget and if
these capital expenditures have not been approved by the Iowa County Board of Supervisors that these capital
projects will have to be included and approved in the next budget cycle before they can be expended, except in an
emergency situation.

BE IT FURTHER RESOLVED that the County Board would have to approve a situation as an emergency before
payment is issued for the capital expenditures.

AND BE IT FURTHER RESOLVED that a copy of this Resolution shall be delivered to all department
managers or representatives and will be included in the annual budget packet that is received by all department
managers or representatives each budget year.

Respectfully submitted by the Iowa County Finance, Bonds, Insurance and Tax Claims Committee

Stephen Foye, Chairperson
Diane McGuire
Bob Speaker

Jerome Laufenberg
Robert Regan

Responsible submitted by the Iowa County Finance, Bonds, Insurance and Tax Claims Committee