## RESOLUTION #2025-22 FUND TRANSFER

WHEREAS, on March 11, 2021, President Biden signed the 109 trillion-dollar American Rescue Plan Act and,

WHEREAS, Poweshiek County applied for and was awarded American Rescue Plan Act funds totaling \$3,594,185.

WHEREAS, the Poweshiek County Board of Supervisors classified \$2,694,185 of American Rescue Plan Act funds as lost revenue on April 25, 2022 pursuant to the final rule on State and Local Fiscal Recovery Funds (SLFRF) issued by the U.S. Department of Treasury.

WHEREAS, per guidance received by the National Association of Counties and US Treasury on December 18, 2024, projects not under signed contracts by December 31, 2024 need to be de-obligated and re-assigned.

WHEREAS, per guidance received by the National Association of Counties and US Treasury on December 18, 2024, an estimation of future wages to be paid to positions created on or before December 31, 2024 satisfies the requirement of obligating funding.

WHEREAS, Resolution #2025-14 was passed and adopted on December 30, 2024 allowing for IT Director wages to be paid using ARPA funds in the amount of \$4,009.68.

WHEREAS, the wages have been paid to the IT Director as of January 31, 2025 and transfer from ARPA fund to General Basic fund should be completed.

BE IT RESOLVED to approve the following fund transfer for FY25 as follows:

Fund 0006 Other General – ARPA to Fund 0001 General Basic \$4,009.68

FURTHER BE IT RESOLVED, the Poweshiek County Board of Supervisors directs the Poweshiek County Auditor to transfer the amount above in the county financial system.

Dated this 3 day of February 2025.

POWESHIEK COUNTY BOARD OF SUPERVISORS

ett Malle, Chairman

ason Roudabush, Vice-Chairman

Jacki Bolen, Member

Melissa Eilander, Poweshiek County Auditor