

Resolution 2023-34

**Authorization to Transfer Funds
To the
Opioid Abatement Fund**

Whereas, the Lyon County Board of Supervisors established a Special Revenue Fund, now known as Fund 35000 Local Government Opioid Abatement Fund on August 9, 2022. Interest for this fund was incorrectly deposited in the General Basic Fund.

Whereas, The Local Government Opioid Abatement Fund that the MOU required counties to establish to house the Opioid Funds is an "additional fund" for purposes of Iowa Code § 331.431, which are "specific funds for which investments are otherwise provided by law" for purposes of Iowa Code 12C.7, which exempts such funds from being placed into the county general fund. Rather, interest earned on each county's LG Abatement Fund would have to be deposited in the LG Abatement Fund, not commingled with other funds, and used solely for Opioid Related Expenditures, per the terms of the MOU and its Exhibits.

Whereas, Iowa Code Section 331.432(4) provides for other transfers. The transfer is not effective until authorized by resolution of the Board.

THEREFORE BE IT RESOLVED by the Lyon County Board of Supervisors to authorize the following:

- Transfer \$796.00 from the General Basic Fund (Fund 01000) to the Local Government Opioid Abatement Fund (Fund 35000). This is the interest collected since receiving the first payment on August 15, 2022

Passed and approved this 26th day of September 2023.



Jerry Birkey, Chairman
Lyon County Board of Supervisors

ATTEST: 

Jen Smit
Lyon County Auditor