

CREATING A NEW FUND FOR THE RECEIPT OF FUNDING FROM THE AMERICAN RESCUE PLAN AS ADOPTED BY CONGRESS IN 2021

WHEREAS, the federal government has adopted the American Rescue Plan (ARP) which has been signed into law by the President; and

WHEREAS, it is necessary to establish a new fund in the Auditor’s Office into which the proceeds of the ARP are to be deposited;

NOW THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSIONERS OF DELAWARE COUNTY, INDIANA THAT:

1. There is created a new fund with the Auditor’s Office that shall be entitled “ARP Grant Fund”, and the Auditor has issued a fund number of _____ with respect to these funds and such funds shall be non-reverting.
2. The purpose of the funds is to be used for only the following reasons as set forth in §603(C) of the ARP in accordance with US Treasury Guidance:
 - A. To respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or to aid the impacted industries such as tourism, travel and hospitality;
 - B. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible works of the metropolitan city, nonentitlement unit of local government or county that are performing such essential, or by providing grants to eligible employers that eligible workers who perform essential work;
 - C. For the provision of government services to the extent of the reduction in revenue of such metropolitan city, nonentitlement unit of local government, or county due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the metropolitan city, nonentitlement unit of local government or county prior to the emergency; or
 - D. To make necessary investments in water, sewer or broadband infrastructure as approved by the US. Treasury.
3. The funds shall be appropriated by the County’s fiscal body before use.
4. All expenditure of funds shall be approved by the Board of Commissioners with any and all claims to be paid from the County’s ARP fund.
5. The Board of Commissioners will establish the plan, conditions and rules upon which the funds are to be requested and used.
6. Any unused funds shall be paid back to the United States Treasury when required.

Note: The number would be chosen from the assigned range in the SBOA memo from the Chart of Accounts

Commissioners may choose other officials to have responsibility for developing a plan with the commissioners

7. The Auditor shall keep accurate and complete financial records of the receipt and expenditure of any and all funds deposited and paid from this new Fund.
8. No money received in the ARP fund shall be used for any type of deposit into any pension fund.

Dated this ____ day of _____, 2021