

# Policy of Richland County

Policy Cover	
<b>Title:</b> Expenditure of remaining American Rescue Plan Act Funds	<b>Effective Date:</b> 21 June 2022 <b>Adoption/Revision Date:</b> 21 June 2022
<b>Custodian:</b> Administrator	<b>Approving Body:</b> Richland County Board of Supervisors (RCBS) <b>Sponsoring Committee, Board or Commission:</b> Finance and Personnel Standing Committee

**1. Authority**

- a. Wis. Stat. 59.02 (Powers, how exercised; quorum);
- b. Wis. Stat. 59.03 9 (Home rule),
- c. Wis. Stat. 59.51 (Board Powers);
- d. Wis. Stat. 59.18 (County Administrator)

**2. References**

- a. Adopting Resolution: 22-67
- b. Final Rule – Department of the Treasury 31 CFR Part 35 RIN 1505-AC77  
<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf>

**3. Purpose**

- a. To establish utilization of remaining the “Coronavirus Local Fiscal Recovery Fund” (established under the American Rescue Plan Act, and referred to as “ARPA Funds” in this policy) allocated to Richland County.
- b. To establish authority and discretion in expending these funds.

**4. Scope**

- a. Applies to Richland County employees, management, members of committees, boards and commissions and chairs of committee, boards and commissions.
  - i. Extends to partner organizations utilizing appropriated funds

**5. Policy Overview**

- a. The Richland County Finance and Personnel Committee initially adopted appropriations of the ARPA Funds into 10% Public Health Response, 10% Negative Economic Impacts, 10% Premium Pay for Essential Workers, 20% Water Sewer Broadband Infrastructure and 50% for Lost Revenues. This appropriation was based on interim guidance. The later published, Final Rule, gave further leniency in uses for the funds.
- b. This policy is set in place to help manage the remaining appropriations of these relief funds within the limits of the Final Rule Guidance and in the best interest of Richland County.
- c. This policy is intended to compliment Richland County’s Financial Planning, Capital Planning and the 2023 and 2024 annual operating budgets.

**6. Policy Performance**

- a. All utilization, appropriations and/or transfers of ARPA Funds shall comply with

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this policy.

- b. Deviations from this policy require sponsoring committee approval unless specified authority is retained by the Richland County Board. Amendments to this policy resides in the sponsoring committee whom may defer to the County Board when deemed appropriate by the sponsoring committee or if decisions are beyond the purpose of this policy.

## Policy Content

### **7. Allocations:**

- a. The matrix found in Appendix B of this policy outlines the proposed utilization of remaining funds.
- b. In the event there is anticipated or identified under expenditures in any of the authorized items, remaining funds will be appropriated to Line 5i of Appendix B, “Operational Revenues for 2023-2024 Budgets.”
- c. Funds used for the one-time purchasing equipment or contracted services will be billed against fund #93. Operational expenditures regarding wages and benefits will be laterally transferred to the utilizing departments account lines in amounts established through the annual budgeting processes.
- d. Authority is given to the Finance and Personnel to adjust items and appropriations as seen fit or as recommended by administration and staff, and to allow for administrative contingencies. All expenditures must be in compliance with the Final Rule of the Department of the Treasury which for the purposes of Richland County prohibits the funds includes the following general restrictions:
  - i. offsetting a reduction in net tax revenue,
  - ii. deposits into pension funds,
  - iii. debt service and replenishing reserves, and
  - iv. settlements and judgments.
- e. Expenditures related to Rule#14 regarding equipment purchase and contract expenditures are approved by adoption of this policy. As long as the expenditure is used on the desired purpose by resolution and within the apportioned amount authorized by the policy, or amended by the Finance and Personnel Standing Committee, additional resolution is not required by the County Board.
- f. Expenditures qualifying a “public works projects” as defined through County Board Rule #14 and Wisconsin State Statute 59.52(29) will return for resolution by the County Board to ensure compliance.

### **8. Utilization Period:**

- a. It is the intensions of Richland County to expend all ARPA Funds from Fund #93 according to the matrix provided in Appendix B.
- b. Exception to provision (8a) must be approved by the Finance and Personnel

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Standing Committee and will comply with provision 8(d) when necessary.

- c. All ARPA Funds must be obligated by December 31, 2024, and recipients must expend all funds under the award no later than December 31, 2026.
- d. This policy will terminate on the completion of the appropriations and expenditures of all ARPA Funds addressed in this policy.

<b>Revision History</b>		
<b>Adoption/Revision Date</b>	<b>Overview of Adoption/Revision</b>	<b>Adoption/Revision Reference</b>
21 June 2021	Original	Resolution 22 - 67

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## **Policy Attachments**

### **Attachment A**

### **Policy Review Form**

#### **Completed by Policy Custodian**

Policy Title	
Overview of Adoption/Revision	
Policy Submitted By	
Policy Submitted To	
Anticipated Date of Policy Final Approval	
Existing policies, ordinances, regulations and laws referenced to ensure that conflicts do not exist	

#### **Completed by County Administrator**

Policy Received On	
Policy Reviewed /Denied On w/ Reason	
Policy Reviewed/Denied By	
Policy Storage Location	
Policy Forwarded to Corporation Counsel	

#### **Completed by Corporation Counsel**

Policy Received On	
Policy Reviewed /Denied On w/Reason	
Policy Reviewed/Denied By	
Policy Forwarded to Custodian	

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<b>American Rescue Plan Act - Appropriations</b>			
		Previous Appropriations	<b>Policy Amended Appropriations</b>
1	<b>Public Health Response</b>	\$335,099.90	
1a	*PH Consultant-Community Hlth Needs Asses		41,000.00
			-
			<b>\$ 41,000.00</b>
2	<b>Negative Economic Impacts</b>	\$335,099.90	
2a	Childcare/Education Grant		335,098.16
			-
			<b>\$ 335,098.16</b>
3	<b>Premium Pay for Essential Workers</b>	\$335,099.90	
3a	PV Premium Pay Rate		120,000.00
			-
			<b>\$ 120,000.00</b>
4	<b>Water, Sewer, Broadband Infrastructure</b>	\$670,199.80	
4a	UW Extension broadband survey		8,100.00
4b	Tri County Drainage Project		130,000.00
4c	Fiber-to-the-Home Project w/ LaValle Tele		590,000.00
			-
			<b>\$ 728,100.00</b>
5	<b>Public Sector Lost Revenue</b>	\$1,675,499.50	
5a	MIS support staff		17,157.01
5b	Historic Roof Project		272,000.00
5c	Cottificaiton/Digitization		25,000.00
5d	JAMF Pro Subscription		4,680.25
5e	Data Policy & Content Filtering		5,092.00
5f	Spillman Geo-Validation Upgrade w/ Mapping		31,326.03
5g	Rubber Roof Repair and Replacement		72,200.00
5h	Emergency Medical Srvs Comp Study		25,500.00
5i	Operational Revenues for 2023-2024 Budgets		1,673,845.55
			<b>\$ 2,126,800.84</b>
		\$3,350,999.00	<b>\$ 3,350,999.00</b>