

Daviess County, Indiana
BOARD OF COMMISSIONERS
ORDINANCE NO. 2021 - 2

AN ORDINANCE ESTABLISHING THE “ARP GRANT FUND” AND
MATTERS RELATED THERETO

WHEREAS the Board of Commissioners (the “Board”) of Daviess County, Indiana (“County”), is the executive and legislative body of County and is by law authorized to adopt ordinances and resolutions for the administration of its governmental affairs; and

WHEREAS the Daviess County Auditor has recommended the creation of a fund that will be used exclusively for the receipt and disbursement of grant funds received by the County from the American Rescue Plan Act of 2021 (“ARP”) under Section 9901 thereof to pay for expenses incurred for permitted purposes under the ARP; and

WHEREAS the County Council (“Council”) of Daviess County, Indiana, is the fiscal body of the County and is by law authorized to appropriate monies for expenditures from such ARP funds for proper purposes as provided under the ARP and to utilize such a fund for accounting purposes as provided by the State Board of Accounts (“SBOA”), and

WHEREAS, the Council and Board has selected members for an “ARP Funds Committee” to review requests of funds and make recommendations to the governing bodies.

NOW, THEREFORE, BE IT ORDERED, ESTABLISHED, AND ORDAINED by the Board as follows:

- 1. Fund Establishment** - There is hereby established a separate and distinct fund to be named and identified as the “ARP Grant Fund”; Fund Number ~~8950~~ (the “Fund”) to be administered by the Daviess County Auditor.
- 2. Fiscal Administration** - The Daviess County Treasurer shall serve as the custodian of the Fund. The Daviess County Auditor shall serve as the auditing agent for the Fund and is hereby authorized to oversee the administration of the Fund in accordance with the auditing and accounting standards of the Indiana State Board of Accounts. The Auditor is directed to assure that in the course of Fund administration, required internal controls compliant with Daviess County’s Internal Controls Policy and the best practices related thereto are implemented so as to provide reasonable assurance that the ARP funds will be safeguarded and used in accordance with the ARP and best practices. The Fund is subject to SBOA audit.
- 3. Receipts** - Monies deposited to the Fund shall be limited to ARP funds received by County under Section 9901 of ARP (i.e. “Coronavirus State and Local Fiscal Recovery Funds”).

- 4. Expenditures** - Expenditures from the Fund are subject to appropriation by Council pursuant to State Examiner Directive 2021-1 of the Indiana State Board of Accounts. All expenditures from the Fund will be subject to the approval of the Daviess County Board of Commissioners. The ARP Funds Committee will further develop plans, conditions and rules for use of the funds, and make such recommendations for approval by the Board. Expenditures from the Fund are limited to the following purposes under ARP Section 603(C):
- 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 aid to 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 workers of the County that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
 - C. For the provision of government services to the extent of the reduction in revenue of County due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the County prior to the emergency (presumably the 2019 calendar/fiscal year); or
 - D. To make necessary investments in water, sewer, or broadband infrastructure.
 - E. The Board, in consultation with Council, will develop a plan that will detail the specific uses of the Fund (the “Plan”). This Ordinance and the Plan may be amended as any other Ordinance or Plan as long as the amendment complies with the requirements of the ARP.
- 5. Non-Reverting Fund** - All monies in the Fund at the end of the calendar/fiscal year shall not revert to another fund but shall remain in said Fund as a separate non-reverting fund.
- 6. Effective Date** - This Ordinance shall take effect immediately upon the date of passage by the Board of Commissioners of Daviess County, Indiana, or upon compliance with the provisions of IC 36-2-4-7, as applicable.

(End of Text of Ordinance – Signature Templates Follow)

Duly adopted this 8 day of JUNE 2021.

**BOARD OF COUNTY COMMISSIONERS,
DAVISS COUNTY, INDIANA**

C. Mill Kay
Commissioner

Russell Arnold
Commissioner

Absent
Commissioner

Attest:

Patricia K. Ball
Patricia Ball, Auditor

