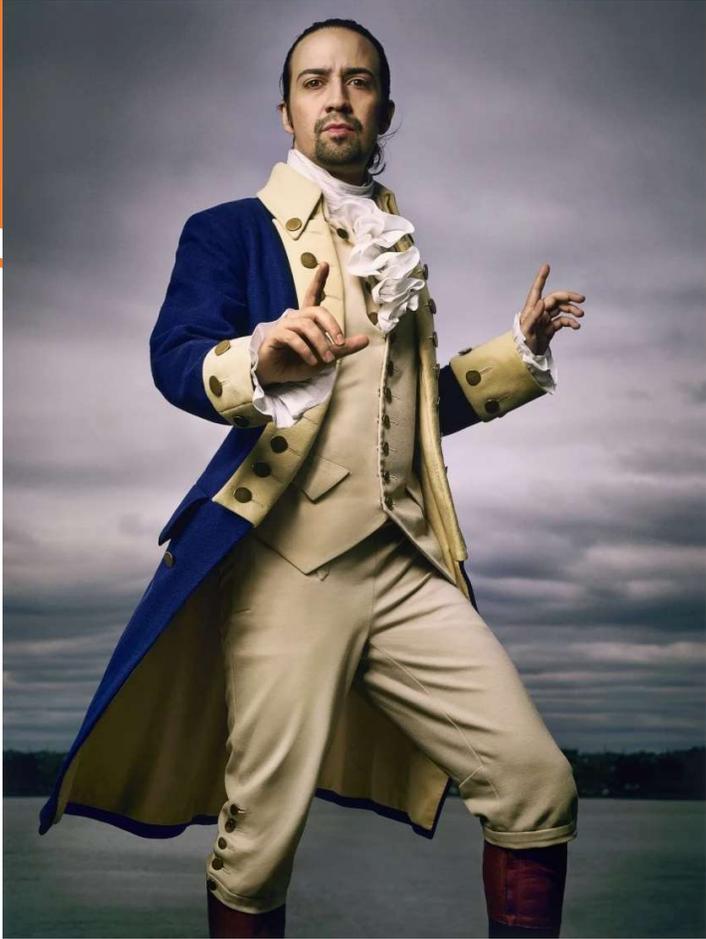


IACO TREASURER DISCUSSIONS



Bellwether, LLC

Management Services & Consulting

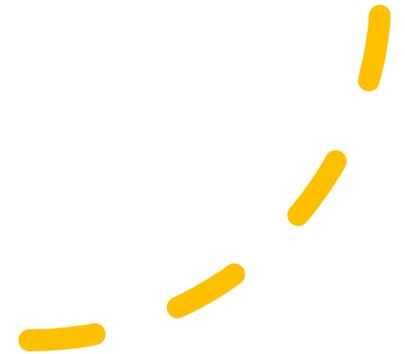


***“Caution and Investigation are
a necessary armor against error
and imposition.”***

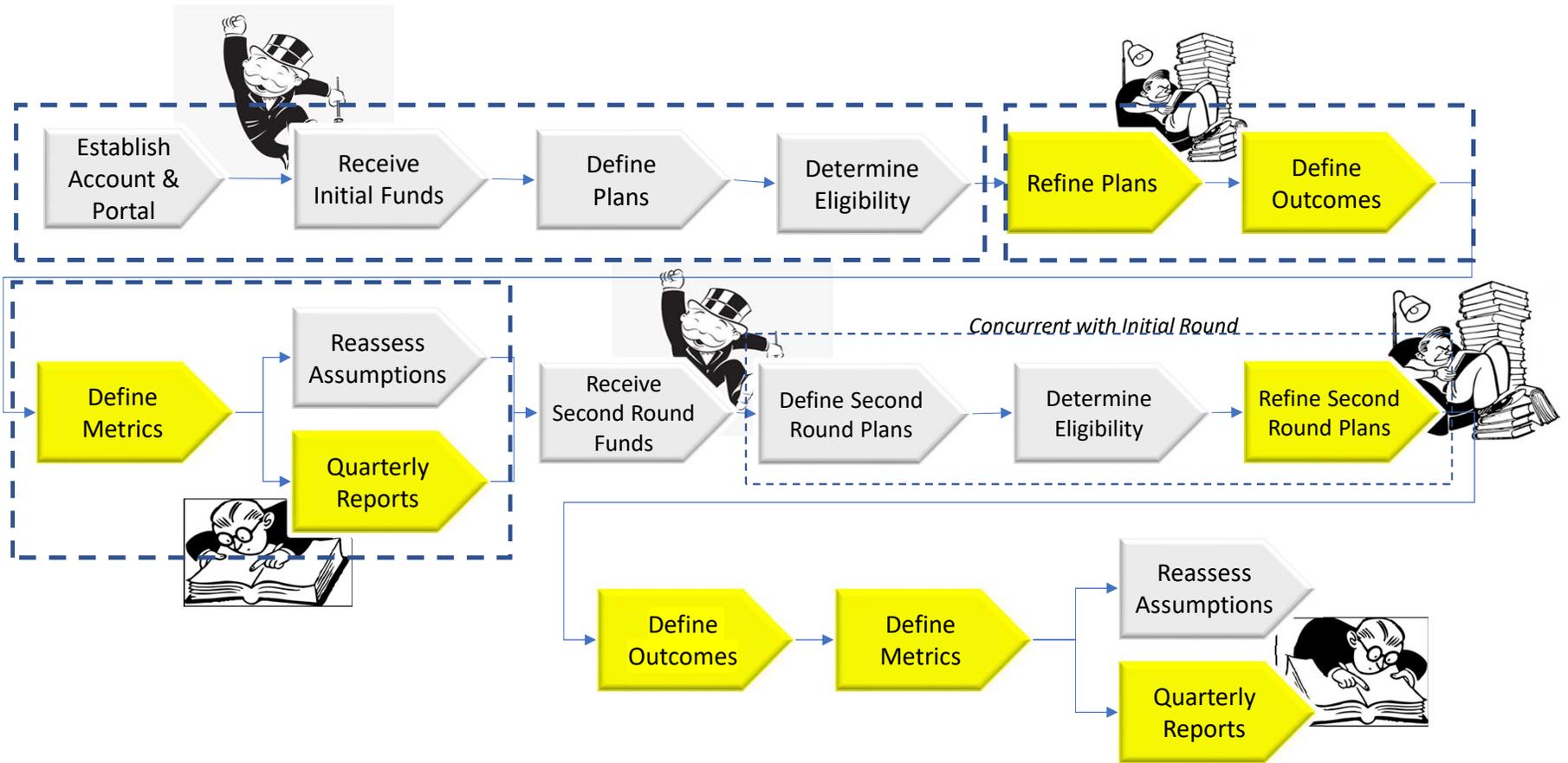
Alexander Hamilton

AN UPDATE ON ARPA

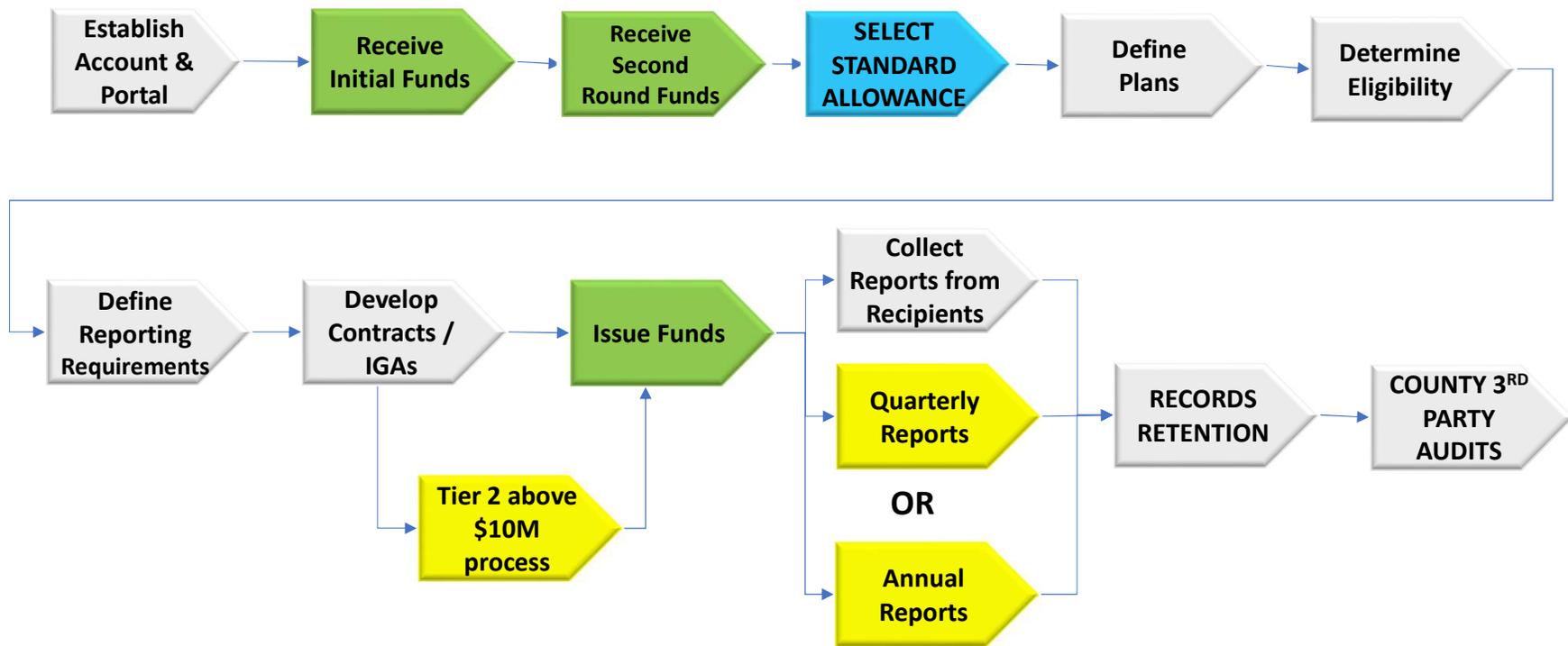
- ***Ongoing Reporting***
- ***Common Questions and Pitfalls***



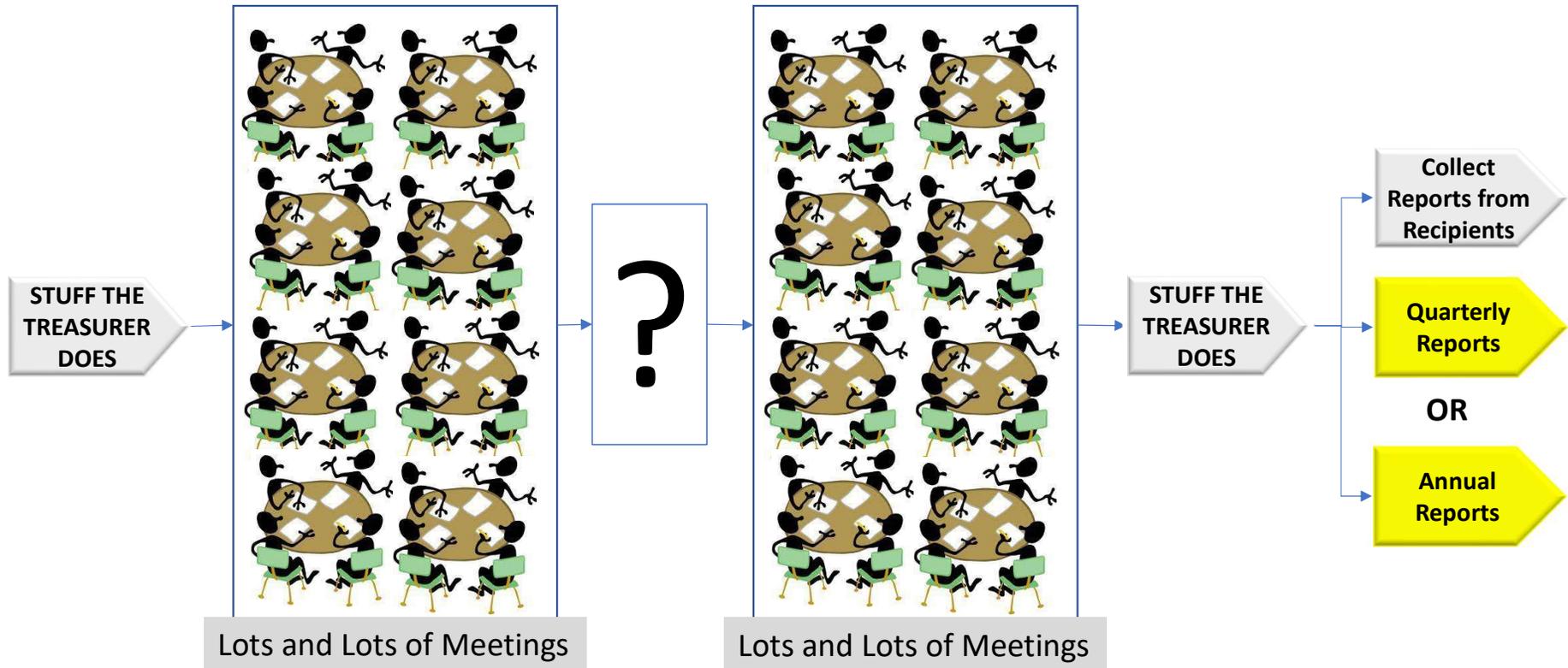
Perhaps You'll Remember Our Presenting This Road Map Last Year



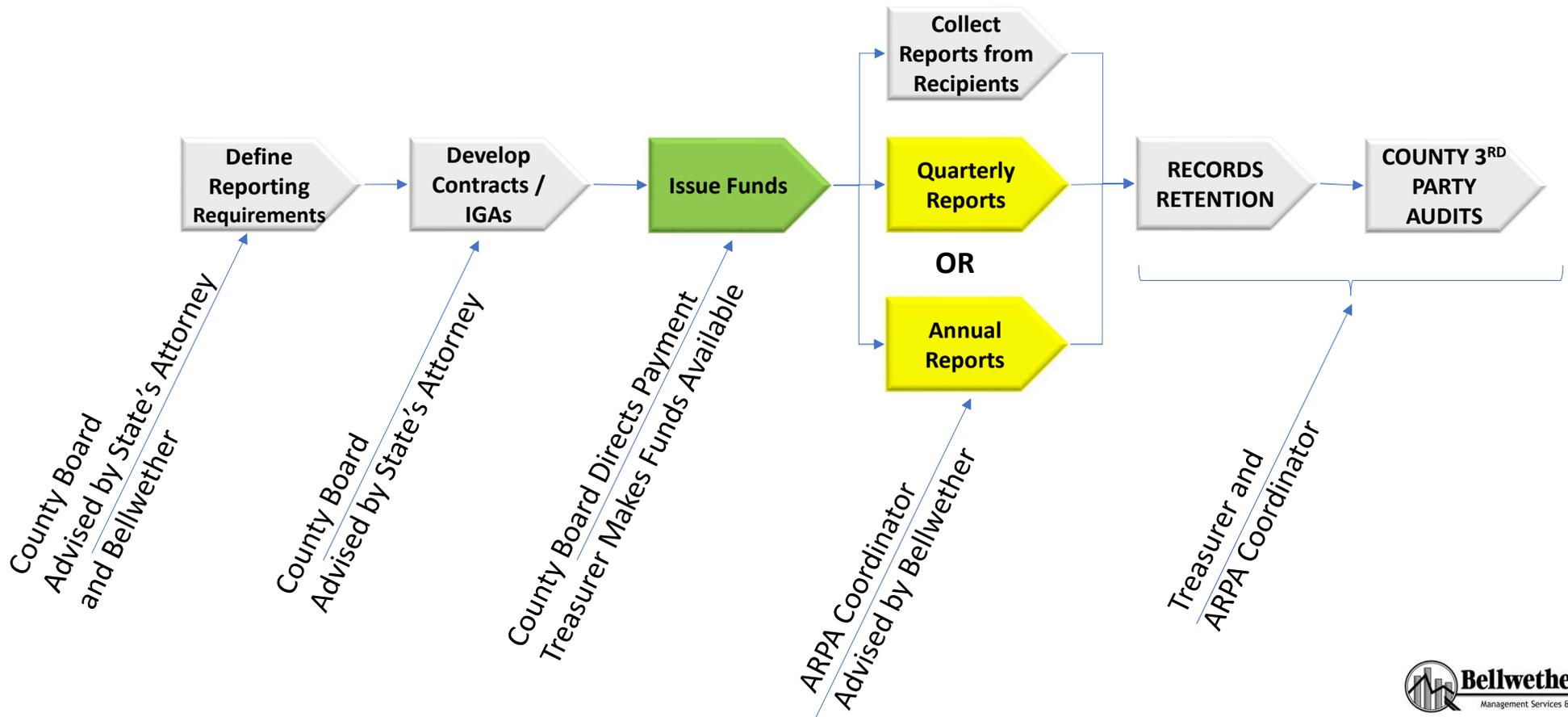
The Process Was Refined With the Standard Allowance



For Many of You, The Process Looked More Like This

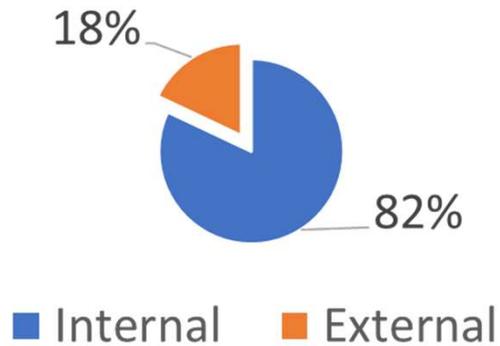


To Survive Your Own 3rd Party Audit And Any Future Challenge

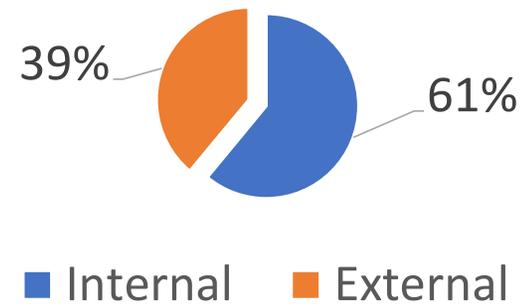


How Are Counties Using ARPA Funds?*

COUNTIES UNDER 10,000 POPULATION



COUNTIES OVER 10,000 POPULATION



Smaller Counties are using funds to address outstanding technology and infrastructure issues

*based on average performance of participating Bellwether clients

Questions and Pitfalls

Are there still restrictions on use of ARPA funds? **YES**

1. Funds may be used to pay IMRF incrementally with payroll funded by ARPA but may not be used as a batch payment or catchup payment.
2. Funds may not be used to create a reserve or “rainy day fund”, however, funds may be used for other purposes creating savings which may be placed in reserve.
3. Funds may not be used to offset a tax rate reduction or service outstanding debt.

Questions and Pitfalls

How are funds used for payroll different with the Standard Allowance?

1. Previously the use for payroll was restricted to premium pay and hazard pay subject to specific criteria and limits.
2. Standard Allowance funds may be used for any payroll including special pays like hazard, signing bonus, etc.

Questions and Pitfalls

May Standard Allowance funds be used to support small business and non-profit? **YES**

County Boards may properly select small business recovery initiatives similar to how counties fund Economic Development.

County Boards may properly select non-profit organizations that provide a critical NGO service to residents.

Questions and Pitfalls

Is a contract required before the county issues funds to other agencies, small business or non-profit organizations?

1. The Final Rule does not specify the manner in which due diligence and anti-fraud measures are taken, only that they should be considered.
2. Any audit will require clear expectations and accountabilities. Every relationship should be structured to support an audit if necessary.

How are Tier 2 Counties Different

Tier 2 Counties have both Standard Allowance and ARPA Eligible Funds.

1. Standard Allowance funds are the same between all counties.
2. ARPA Eligible Funds must follow the full guidelines for eligibility

REGULAR ARPA FUNDS “Is it Eligible?”

Support Public Health Response

- COVID Mitigation & Containment
- Medical Expenses
- Behavior Healthcare
- Public Health & Safety Staff

Community Focused Services

- Community outreach for Health
- Addressing homelessness
- Community outreach for Education
- Promoting Healthy Environments

Broadband Infrastructure

- Address unserved / underserved communities

Address Negative Economic Impacts

- Direct Assistance to the Public
- Direct Assistance to Small Business
- Rehire Public Employees
- Address Impacted Industries

Water and Sewer Infrastructure

- Improving access to clean water
- Investments in wastewater and stormwater infrastructure

Premium Pay for Essential Workers

- Additional support for those with greatest risk

STANDARD ALLOWANCE FUNDS “Is it Eligible?”

Funds may be used for any General Government Service

Government services include, but are not limited to:

- *Maintenance or pay-go funded building of infrastructure, including roads;*
- *Modernization of cybersecurity, including hardware, software, and protection of critical infrastructure;*
- *Health services;*
- *Environmental remediation;*
- *School or educational services;*
- *Police, fire, and other public safety services.*

How are you
keeping track
of funds in
your County?



American Rescue Plan Act

Do

1. Move it or Lose it
2. Invest (sweep interest)
3. Create IGA and Contracts
4. Follow Spirit of the Act
5. Clearly track expenditures
6. Pass with Resolutions



Do Not

1. Sprint the Marathon
2. Whole County Representation
3. Conflict of Interest
4. Spend all Internally or externally
5. Build reserve or service debt
6. Write Blank Checks