

FILED  
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CITY CLERK

# ARPA SEMINAR

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THURSDAY, MAY 11, 2023





# WELCOME



**DUKE BENNETT**  
MAYOR  
CITY OF TERRE HAUTE



**MIKE MORRIS**  
COMMISSIONER  
VIGO COUNTY



**CHRIS SWITZER**  
COMMISSIONER  
VIGO COUNTY



**MARK CLINKENBEARD**  
COMMISSIONER  
VIGO COUNTY



# INTRODUCTION & AGENDA

## PARTNERS



Tom Kaleko  
Principal

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Rachel Leslie  
Chief Executive Officer

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Grants Manager  
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## STEP 1

Confirm ARPA eligibility and compliance through process with BakerTilly.

## STEP 2

Present to County/City Council for appropriation of funds.

## STEP 3

Complete necessary documentation through RJL Solutions to submit for disbursement of funds.

## STEP 4

Receive disbursement from City Controller/County Auditor.



**Vigo County & City of Terre Haute**  
ARPA Stakeholder Education  
May 2023

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# American Rescue Plan Act of 2021

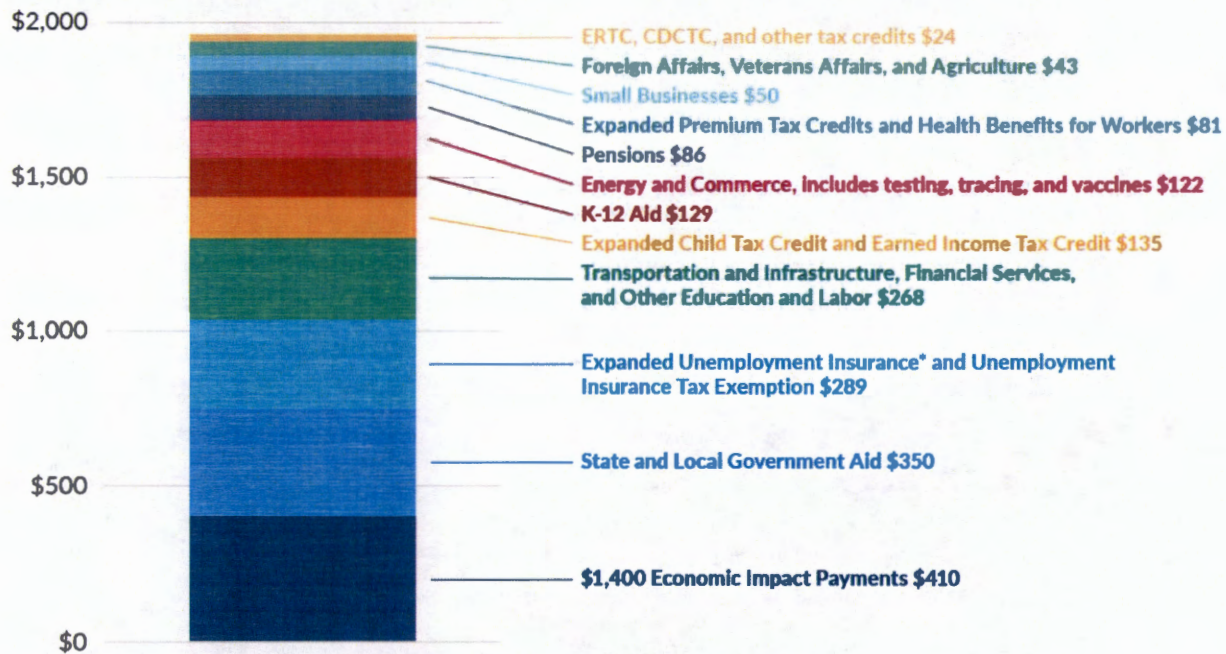




# History and Overview

## What's in the \$1.9 Trillion American Rescue Plan Act?

Topline summary of relief in Billions of Dollars



Note: \*Subject to change pending estimate of Senate version of unemployment insurance expansion.

Source: Joint Committee on Taxation and Committee for a Responsible Federal Budget





AMERICAN RESCUE PLAN ACT (ARPA)

## **Coronavirus State and Local Fiscal Recovery Funds (SLFRF (**

- Through the \$350 billion SLFRF program, there are over 30,000 recipient governments across the country investing these funds into their local communities with three main goals from the US Treasury:
  1. Fight the pandemic and support families and businesses struggling with its public health and economic impacts
  2. Maintain vital public services, even amid declines in revenue resulting from the crisis
  3. Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity





AMERICAN RESCUE PLAN ACT (ARPA)

## **Use of Funds**

Replace lost public sector revenue

Respond to the far-reaching public health and negative economic impacts of the pandemic

Provide premium pay for essential workers, offering additional support to those who have and will bear the greatest health risks because of their service in critical sectors

Invest in water, sewer, and broadband infrastructure



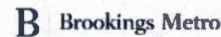


AMERICAN RESCUE PLAN ACT (ARPA)

# How Other Communities are Spending their Funds

## Local Government ARPA Investment Tracker

A Partnership of



Note: Within this interactive tracker, users can select search filters below—including by location and type of expenditure—or search through the map, to find detailed information on city and county plans for deploying American Rescue Plan Act (ARPA)'s State and Local Fiscal Recovery Fund dollars. Allocations, adopted budgets and expenses are reported to the U.S. Treasury, the dashboard currently reflects adopted budgets. Future versions will include more information.

This tracker was last updated on April 17th, 2023 and contains project data from Project and Expenditure Reports submitted by local governments to the Department of the Treasury covering through December 2022. Tier 5 local governments information is still from March 2022 as it is submitted on an annual basis. This tracker will be updated as more information becomes available.

# of Local Governments	# of Projects	Total \$ Tracked	% of Funding Budgeted
<b>331</b>	<b>11K</b>	<b>\$48.7bn</b>	<b>75.0%</b>

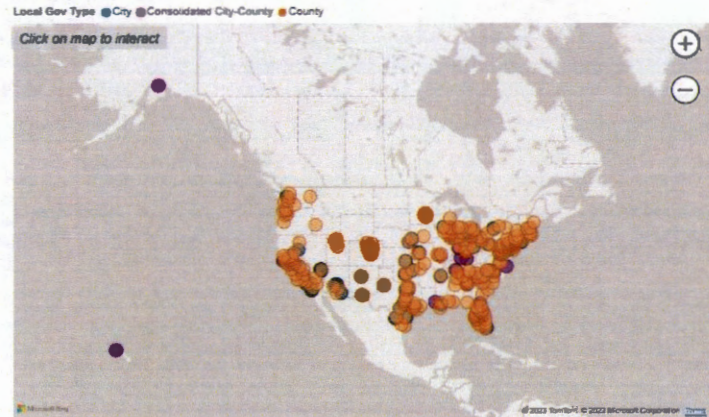
Click on "All Other Local Gov" to explore ARPA spend plans for Tier 2 and 5 local governments

Metro Local Gov All Other Local Gov

### National Average Adopted Budget

GOVERNMENT OPERATIONS <b>40.7%</b>	COMMUNITY AID <b>10.6%</b>
INFRASTRUCTURE <b>10.9%</b>	HOUSING <b>10.5%</b>
PUBLIC HEALTH <b>11.0%</b>	PUBLIC SAFETY <b>7.8%</b>
ECONOMIC & WORKFORCE DEV <b>8.5%</b>	

Download Data





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# Uniform Guidance & Compliance





## Overview

- All funds must be fully committed by December 31, 2024, and expended no later than December 31, 2026, as may be amended.
- Treasury's Final Rule details eligible and restricted uses of SLFRF funds
- As a Federal award, SLFRF spending must adhere to Uniform Guidance:

Title 2, Subtitle A, Chapter II, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards





## **Subparts of 2 CFR Part 200**

- Subpart A (200.0 - 200.99) — Acronyms and Definitions
- Subpart B (200.100 - 200.113) — General Provisions
- Subpart C (200.200 - 200.211) — Pre Award Requirements
- Subpart D (200.300 - 200.345) — Post Award Requirements
- Subpart E (200.400 - 200.475) — Cost Principles
- Subpart F (200.500 - 200.521) — Audit Requirements





## Single Audit Requirements

- Recipients and subrecipients that expend more than \$750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements





## **Subrecipient Monitoring**

- SLFRF recipients that are pass-through entities as described under 2 CFR 200.1 are required to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award pursuant to 2 CFR 200.332 regarding requirements for pass-through entities.





## **What Does This All Mean?**

- Generally, just follow the law, there aren't any surprises or "got you's"
- Be responsive to the City and County
- Speak with your accountant





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# Eligibility





ELIGIBILITY

# Eligibility Categories

<b>1: Public Health – 14 categories</b>
<b>2: Negative Economic Impacts – 37 categories</b>
<b>3: Public Health-Negative Economic Impact: Public Sector Capacity – 5 categories</b>
<b>4: Premium Pay – 2 categories</b>
<b>5: Infrastructure – 21 categories</b>
<b>6: Revenue Replacement – 2 categories</b>
<b>7: Administrative – 2 categories</b>





ELIGIBILITY

# Eligibility Questionnaire

**Project Description**

What is the proposed use of Fiscal Recovery Funds? (Note: The following uses are prohibited; extraordinary deposits into pension funds, debt service payments, replenishment of financial reserves or rainy-day funds, and satisfaction of settlements or judgments)

What is the actual or estimated cost?

Dollars

Amount to be paid from Fiscal Recovery Funds:

Amount to be paid from other sources (if applicable)

Source 1 description:

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Source 2 description:

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Source 3 description:

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Total cost from all sources listed above:

Is this reimbursement of a prior expense?

- Collects and organizes initial basic information
- Informs the remainder of the eligibility evaluation process





## ELIGIBILITY

# Eligibility Evaluation

### Eligible Use Categories and Sub-Categories

Based on the Project Description, it appears that the proposed use of Fiscal Recovery Funds could be eligible under the following Expenditure Category as identified in Appendix 1 of the U.S. Treasury's Compliance and Reporting Guidance, Version 4.2, dated August 15, 2022.

1: Public Health

1.1 COVID-19 Vaccination\*

### Final Rule Citations

The U.S. Treasury's Final Rule was released on [January 7th, 2022](#) and is additive to the provisions outlined in the Interim Final Rule. Accordingly, unless specifically and directly refuted, the Final Rule reaffirms all provisions of the Interim Rule. References and citations to the Final Rule are in regard to the Final Rule text found at: <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf>

### Frequently Asked Questions Citations

### Other Eligibility Documentation

- Single source document for each project to understand:
  - Eligible use category
  - Citations from the Final Rule and other documents to act as proof of eligibility
  - Assessment of the “riskiness” of the expenditure
  - Next steps for the City or County







## Next Steps





NEXT STEPS

## **Compliance**

- The County/City, RJL Solutions, and Baker Tilly will work to make sure all compliance requirements are being met
- Pay close attention to all communication from RJL Solutions, Baker Tilly, and the County and/or the City
- Please, ask questions





## NEXT STEPS

# Eligibility

- Eligibility evaluations are in progress for all projects
- More information has been requested from all stakeholders
- Project eligibility may change as projects progress
- Baker Tilly will continue to work with the City and County to evaluate eligibility of the overall spending plans, which will likely change overtime
- Stakeholders will be informed if further action is required to assess project eligibility







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# COUNCIL PRESENTATION

## PLAN CHECKLIST:

- Project Description/Summary
- Timeline
- Itemized Budget
  - ARPA \$ Breakdown
  - Matching \$ Breakdown
- KPIs/Tracking Measures
- Renderings, Preliminary Designs, and/or Images, if applicable

## PLEASE NOTE:

- Project stakeholders are required to use technology in the presentation of their plan.
- Presentations should be limited to 15 minutes.
- The Council will have the opportunity to ask questions following the presentation and will vote on the appropriation at the following meeting.
- Presentation(s) must be given by December 31, 2023.

## READY TO PRESENT?

Notify Jordan Marvel ([jmarvel@rjlsolutions.com](mailto:jmarvel@rjlsolutions.com)) by Friday, June 9, 2023 which month you anticipate presenting to the Council. Actual date of presentation will be dependent upon Council schedule and agenda.



# STAKEHOLDER PACKET

## REQUIRED FORMS FOR DISBURSEMENT

- Subrecipient Agreement
- ARPA Checklist/Claim Form
- Federal Funding Information/Questionnaire
- Payment Request Form
- W-9
- Direct Deposit Form





# DISBURSEMENTS



**LESLIE ELLIS**  
CONTROLLER  
CITY OF TERRE HAUTE



**JIM BRAMBLE**  
AUDITOR  
VIGO COUNTY



**CHERYL LOUDERMILK**  
CHIEF DEPUTY AUDITOR  
VIGO COUNTY



# THANK YOU!

for continuing to serve our community in Terre Haute, Vigo County by leading big projects with positive impacts.



# QUESTIONS?

PARTNERS



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