

1 **AMENDED**
2 **167-012023**

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4 **RESOLUTION: Creating a Special Revenue Fund Titled the Spirit Fund, and Transferring**
5 **Surplus Funds from the General Fund and Park View Fund to the Spirit**
6 **Fund**

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9 **TO THE WINNEBAGO COUNTY BOARD OF SUPERVISORS:**

10 **WHEREAS**, Winnebago County has received funds totaling \$33,390,918 in State and Local Fiscal Recovery
11 Funds (SLFRF) under the American Rescue Plan Act of 2021 (ARPA); and

12 **WHEREAS**, by Resolution No. 277-022022 the county board created a Winnebago County ARPA Strategy
13 and Outcomes Commission, with the directive that "[a]ll ARPA spending and appropriation requests are to be
14 submitted to the ARPA Strategy and Outcomes Commission for its recommendation prior to action by the full County
15 Board"; and

16 **WHEREAS**, upon recommendation of the ARPA Strategy and Outcomes Commission and through
17 Resolution No. 110-102022, the Winnebago County Board recognized State and Local Fiscal Recovery Funds in the
18 amount of \$33,390,918 as replacement of public sector revenue for the County, and further identified expenses
19 incurred and paid in the form of wages between March 4, 2021 and September 30, 2022, in general fund
20 departments and at Park View Health Center, as general government services which had been funded through the
21 use of such replacement of public sector revenue; and

22 **WHEREAS**, at the January 17, 2023, county board meeting, the Winnebago County Board referred this
23 resolution, which established a special revenue fund, back to the ARPA Strategy and Outcomes Commission to
24 review the surpluses caused by previous board action and explore any effects of establishing a special revenue fund
25 under the January proposal; and

26 **WHEREAS**, the ARPA Strategy and Outcomes Commission, in consultation with the Director of Finance, has
27 reviewed ARPA rules and recommends a similar action as the previous proposals and requests creation of a special
28 revenue account to set aside surplus funds caused by this amended resolution, to be used for purposes specified
29 herein so that the spent dollars can be reported to the county board and public at large and to ensure the funds are
30 spent in the spirit of ARPA and to improve resiliency in our community as has been permitted by the ARPA law and
31 regulations of the United States Department of the Treasury; and

32 **WHEREAS**, this approach has been reviewed by the county's Finance Director, auditor, and outside financial
33 consultant as legal without negative effects to the county;

34 **NOW, THEREFORE, BE IT RESOLVED** by the Winnebago County Board of Supervisors that Resolution No.
35 110-102022 be superseded by this resolution to recognize all Winnebago County State and Local Recovery Funds
36 as revenue replacement through the calculation under the United States Department of the Treasury Final Rule
37 dated April 1, 2022, and the expenditure grant be allocated to wages in general fund departments in the amount of
38 \$24,709,281 and Park View Health Center in the amount of \$8,681,638 as general government services from
39 January 1, 2022, to March 31, 2023.

40 **BE IT FURTHER RESOLVED** that the surpluses resulting from this resolution shall be transferred to establish

41 a separate special revenue fund titled the Spirit Fund, consisting of \$24,709,281 from the undesignated general fund and
42 \$8,681,638 from the Park View Health Center fund, in total \$33,390,918, and that it is the intent of the Board that such
43 funds be spent on projects which fall within authorized expenditures of the US Department of the Treasury's ARPA Final
44 Rule, within any of the following categories, and within the framework document created by the ARPA Strategy and
45 Outcomes Commission:

- 46 (1) County Government Projects (25% of funds)
- 47 (2) Government Identified Community Projects (50% of funds)
- 48 (3) Non-Governmental Community Projects (25% of fund)

49 **BE IT FURTHER RESOLVED** that all interest accrued on the ARPA SLFRF funds before the enactment of
50 this resolution shall also be transferred to the Spirit Fund and spent in the same manner as the principal amount.

51 **BE IT FURTHER RESOLVED** that the ARPA Strategy and Outcomes Commission will directly recommend
52 all requests for spending and appropriation for uses of the special revenue Spirit Fund to the full County Board for
53 final appropriation and passage.

54 **BE IT FURTHER RESOLVED** that the county administration shall develop a dashboard or other reporting
55 mechanism posted to the county website which tracks the spending and allocation of the newly-created fund.

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57 Fiscal Note: *\$24,709,281 will be transferred from the undesignated general fund balance to the newly-created Spirit*
58 *Fund, and \$8,681,638 will be transferred from the Park View Health Center Fund balance to the Spirit Fund; neither*
59 *transfer will have any impact to other grants, reimbursements, or the prior level of those fund balances.*

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61 Respectfully submitted by:

62 **ARPA STRATEGY AND OUTCOMES COMMISSION**

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64 Commission Vote: Motion to approve as amended by Farrey, seconded by Doemel. 6-1 (Cox opposed, Buck virtual
65 and Galloway excused)

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68 Vote Required for Passage: **Majority of Members Present**

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70 Approved by the Winnebago County Executive this ____ day of _____, 2023.

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73 _____
74 Jonathan D. Doemel
Winnebago County Executive