

**Delaware County, Indiana**  
**Plan for use of American Rescue Plan Funds**

Date: September 7, 2021  
Version: 11.6

**Preface:**

This is a plan by Delaware County, IN government to respond to the financial and personal impact that the COVID-19 has inflicted on the citizens and businesses of Delaware County, IN. The Board of Commissioners, in conjunction, with the County Council and entire county government elected officials and department heads have worked on a plan that will try and spend the funds granted under the American Rescue Plan to help local businesses, attractions, individuals and others as we all work our way out of the quarantine. The United States Department of Treasury has issued some guidelines for local governments to utilize with regard to the proper expenditure of the funds. Because of the speed of the passage, the guidelines have been developing over the past several weeks. The first set of interim guidelines was issued by the Department of Treasury was on the day before the funds were made available to local states and counties. These are evolving and a comment period on the interim rules expired on July 16, 2021.

The Commissioners have met with various elected officials and individuals impacted by the COVID-19 pandemic and how it affected their lives, their departments and their businesses. The Commissioners have reviewed the interim ruling from the Department of Treasury on how the funds can be used as well as attended hours of webinars, seminars and training on the purpose and use of the funds.

This plan is a working, breathing document that will be constantly updated and changed as the needs present themselves. The Commissioners do not believe that this plan, in its present form, will be stagnant as situations will arise over the next four years that will need to be addressed. The Commissioners believe that the funds from the American Rescue Plan were designed to assist the public and businesses and should be used in the most productive way possible.

The Commissioners have met with officials from the City of Muncie and it is the intent of both governmental entities that the use of the funds is complimentary and not duplicative. The American Rescue Plan identified differences in need and impact between urban and rural areas and designated funds to those governmental entities. The demands and criteria for the use of American Rescue Plan funds depending on population and demographics as determined by Congress are complicated, but designed to address different needs. While the Board of Commissioners are selected by all citizens of Delaware County, including residents

of the City of Muncie, both the city and county government believe that the use of the funds by each entity should address their own needs within their own boundaries. The County also recognizes that the incorporated towns in the county also received their own funding, but historically small towns have sustained significant losses of revenue to fund government and their share of ARP funds will not address all their needs. Delaware County believes it is important to assist businesses in the County and small towns as they also suffered during this time.

Delaware County Board of Commissioners welcome input and ideas about the plan and look forward to implementing the assistance to the citizens, businesses and in the future.

## **Projects**

### **1. Assistance for Mental Health issues and Rehabilitation Treatment**

- A. Amount allocated is \$1,500,000.00
- B. Description of use of the funds: During the pandemic, federal, state and local leaders and officials noticed the toll that the quarantine and disease took on everyone's mental health. Some people were able to cope with the entire process and many, many others were not. Issues with stress, uncertainty, finances and the disease itself manifested in many ways that took a toll on a person's health and mental process. The County recognizes that under the American Rescue Plan funding for mental health projects and issues are important. Funding for build out at the Justice Center rehabilitation facility may be a use. This will in partnership with the City of Muncie since this issue affects both populations.
- C. Administration of Funds: Delaware County Commissioners
- D. Appropriation Year: 2021 and 2022

### **2. Assistance and Case Management such as mediation for domestic, civil and housing assistance as well as assistance with substance abuse cases**

- A. Amount allocated is \$250,000
- B. Description of use of funds: The Court system operated in a limited capacity for over 6 months' non-emergency hearings were rescheduled. The rescheduling caused a backlog with civil cases. The civil cases

were delayed to accommodate the criminal cases as required under the rules of court as well as constitutional considerations. Through the pandemic, the courts have seen a dramatic increase for mediation in paternity and dissolution cases through the Alternative Dispute Resolution (ADR) process. Financial assistance is needed to provide significant service to resolve these types of civil cases more quickly, ease the burden on the courts and reach a resolution faster for the litigants. The Commissioners recognize that it is important for litigants to resolve their cases as soon as possible and that American Rescue Plan funds can assist residents of Delaware County to achieve that goal.

As society slowly crawls out of the closures and movement back to everyday operations, those issues, civil and domestic relations matter that were curtailed because of the “lock down” are now rushing forward and need to be addressed. If they are allowed to languish in the court system, they could evolve into more significant problems. The court system found many years ago that the great majority of civil and domestic cases resolve their issues without the benefit of either a judge or jury. The courts in Indiana were one of the leaders in creating alternative dispute resolution rules, courts and processes to help facilitate the prompt and speedy resolution of cases. The Courts in Delaware County have embraced this tool to help resolve cases and clear up their case load and move matters to resolution. This allows residents to move on with their lives, resolve their differences and not have to other methods which could undermine society. The caseload backlog has been the result of the pandemic and without it being addressed timely the courts will continue to move even slower and cause resolutions to be delayed. The Commissioners recognize that for the Courts to continue their work and keep the cases moving forward, there must be an emphasis toward prompt resolution of civil and domestic cases. The funds from the American Rescue Plan are to be used to assist in expediting cases and moving them to resolution sooner. The funds would be to promote alternative dispute resolution process and paying mediators.

During the pandemic many residents faced a loss of their primary and secondary sources of income and were unable to pay their rent. Stimulus payments may not have been sufficient to pay the accumulated past due rent due to other demands for money such as food, medicine and other expenses. As a result, landlords have lost rent and income which were not really address in other COVID-19 relief programs. The COVID limited operations of the Courts as well as moratoriums on evictions imposed by the CDC and Indiana Supreme

Court prevented landlords from any type of relief to move out tenants that were unwilling, unable or just did not want to pay their rent. Landlord/Tenant cases have started being filed and are adding to an already congested court calendar that compounds other court access issues. The Delaware County Courts have programs that address landlord/tenant issues in the courts and would use the funds from the American Rescue Plan to fund programs that assist in mediating disputes with tenants and landlords if the rent payment issues are related to the COVID pandemic. The funds would be used to pay mediators, costs of advertising the program, contacting landlords and tenants to get them to voluntarily join the program and remove the case from the Court's docket.

C. Administration of Funds: The Delaware County Court Administration would be responsible for overseeing and administering the funds in this program.

D. Appropriation Year: 2021

### **3. Assistance for Lodging, Attractions, Tourism business and activities**

A. Amount allocated is \$1,000,000.00

B. Description on use of funds: The pandemic devastated the tourism and lodging industries. Unlike restaurants, hotels, motels and tourist locations could not provide "take out" options for potential visitors. These businesses came to a virtual standstill for the past 12 months. The County Convention and Visitor's Bureau sustained a significant loss of revenue which will be address in the "Revenue Replacement" section of this plan. Additionally, there are a number of eating establishments in the County were also adversely impacted by the COVID-19 pandemic. The American Rescue Plan has criteria to help these hard-hit industries and provide funds so that they can rehire their workforce, make needed repairs or alterations to improve their business, address hygiene and ventilation issues as well as improve the property and operations to try and regain some of the losses that they incurred. These types of repairs, restorations, improvements and alterations normally come from operating revenues, but with a drastic loss of revenue, funds were non-existent and will not be available for quite some time.

The Delaware County Visitor and Convention Commission was created to attract visitors to the area and assist tourism related

businesses The Delaware County Visitor and Convention Commission would be a natural and proper entity to provide funds so that restaurants, lodging and tourist destinations in the County can receive funds and help their struggling businesses. These funds would be used to provide assistance to motels outside the city limits of Muncie to help address losses related to the COVID pandemic. Also, funds would be used to assist local attractions and tourism-based activities like Academy of Model Aeronautics, Frank Merry Park and similar attractions that suffered from the lock down last year. It is possible that funds also could be allocated to create a “micro loan” program going forward for these types of businesses. These funds would also be used for restaurants that are located outside the city limits of Muncie and were hard hit by the pandemic and subsequent lock down. Restaurants in Daleville, Yorktown, Albany, Gaston and Eaton all suffered as people were forced to stay away and not frequent these locations for months. Money would be used for grants and possible low interest loans to address infrastructure and ventilation/sanitation needs in the business.

- C. Administration of funds: The funds would be administered by the County’s Visitor’s Bureau Board of Directors.
- D. Appropriation Year: 2021

**4. Delaware County Health Department Clinic and Disease Tracking**

- A. Amount allocated is \$500,000.00
- B. Description of funds-The Delaware County Health Department has been providing testing, vaccination and contact tracing assistance during the course of the pandemic. Its resources have been stretched very thin during this pandemic. As part of the essential services provided by the Health Department reports and analysis on COVID cases and hospitalizations were provided to the Delaware County Emergency Services Agency and the Board of Commissioners. This information was critical to the Commissioners in their determination of disaster and emergency declarations. The Board of Commissioners worked very closely with the Health Department throughout the course of this pandemic and relied upon them to vaccinate the essential public safety employees of the County right after FDA approval of the vaccines. The Health Department staff was required to utilize this current facility as a “make shift” clinic to provide the vaccinations and it was less than

ideal. The Health Department also found that information technology hardware and software were inadequate to address these challenges.

The Health Department has determined that there is a significant need to create a separate, safe space for a clinic that can administer vaccinations, conduct testing, perform exams and other services of the Health Department may offer for future services. In the event that the Delta variant becomes more predominant in the area or another pandemic is on the horizon, the Health Department believes that a more secure and appropriate clinic space in the Health Department building would be a necessity. The Commissioners recognize that the American Rescue Plan has funds available to assist the Health Department and its clinic refurbishment.

Furthermore, the Delaware County Health Department has also determined that its computer and software infrastructure need to be updated to continue its work in assisting people in the community with their health needs. Presently the Health Department must rely upon out dated record keeping to help track public health issues and cases. This became even more evident during the recent pandemic. The Delaware County Health Department needs to upgrade its computer hardware and software to be able to address public health crisis in the future. The Board of Commissioners believe that an upgraded computer recordkeeping system is desperately needed by the Health Department so that it can perform in an optimum level in the next public health emergency.

C. Administration of funds: The Delaware County Health Department would administer the funds provided.

D. Appropriation year: 2021

## **5. Delaware County Fairgrounds and Exposition Center**

A. Amount Allocated: \$250,000.00

B. Description of Funds-The Delaware County Fairgrounds and Exposition Center serve as an important cultural and community organization and location for the entire Muncie/Delaware County population. During the COVID-19 pandemic, the Fairgrounds and Exposition Center experienced a complete shutdown of its operations and functions. The Delaware County Fair and Exposition that is normally conducted in July of each year did not occur except for a truncated 4H exhibition schedule. The

Fairgrounds and Exposition Center provide an important location for rural families to display their projects, wares, animals and other aspects of their lives. It also serves an important link for urban residents to understand, appreciate and observe rural activities and lifestyle. Delaware County, while has a city with its urban lifestyle and problems, is also a very vibrant and historically significant rural community that was adversely affected by COVID-19.

As a destination for activities and social gatherings, the unique location in the middle of the urban area of the City of Muncie offers a unique and special opportunity to meld together urban and rural in an appreciation of both communities. The Fairgrounds and Exposition Center has served the community in this same location for over 150 years and continues to be a critical bridge point for the entire community.

COVID-19 damaged a significant part of the facility in that revenue was reduced to almost nothing, no funds were available for repair work as well as needed work around the grounds for future use. The main expo hall (Heartland Building) sustained a rupture to its sprinkler system to make the building virtually unusable for activities. The Fairgrounds also serves important needs of the County outside the fair activities. Heartland Hall also serves as a facility to house large meetings of elected boards and commissions; has served as a facility used by local health department when a large space was necessary; serves as a venue for gatherings, events and other uses by private individuals and companies. The pandemic caused all of those functions to stop and this had a serious and negative impact on the entire facility.

The American Rescue Plan funding will be used restore funding that was lost during the pandemic and help upgrade the facility to continue is availability for future large vaccination activities, mass casualty events and training center as well as other governmental functions that require the area.

C. Administration of Funds: Delaware County Board of Commissioners

D. Appropriation year: 2021

## **6. Infrastructure**

A. Sewer, Water and Storm Water Projects

- i. Amount allocated: \$12,175,000.00
- ii. Delaware County Regional Wastewater District
- iii. Description on use of funds: The American Rescue Fund had specific uses for its funding to include water, sewer and broadband infrastructure projects. Delaware County has a Regional Wastewater District (DCRWD) that administers wastewater issues for approximately 4500 Delaware County residents. Unlike the Muncie Sanitary District, DCRWD must only rely on service fees and not general property tax revenue for operations. DCRWD has 3 main service providers to process the wastewater and has been looking to expand its services to areas that desperately need wastewater treatment services.

The DCRWD has identified a number of projects that are needed to either address current issues or work on solving issues in the future. Those projects as identified are as follows:

1. Oakville/Mt. Summit sewer extension. This is a waste water project to address needs in the unincorporated town of Oakville, IN and combine with the wastewater treatment facility in Mt. Summit, a town in Henry County about 4 miles from Oakville. The DCRWD will administer the project as well as the sewers that are to be installed in Oakville. The Town of Mt. Summit has also agreed that the DCRWD will take over billing, repair and administration operations of its sewer system in the future. Approximate cost is \$4,500,000.
2. Royerton Relief Sewer. The Royerton area was the most recently added system to the DCRWD project list. The history of this sewer project is replete with mismanagement, construction issues and lack of proper supervisory oversight. The residents of the areas serviced by this sewer project have been taxed with higher-than-normal payments to pay for the issues encountered in the original construction and are saddled with these payments for the life span of the original bond. The DCRWD has made some substantial changes to its operation, leadership, supervisory personnel and procedures to address these former problems. The residents of the unincorporated areas of Royerton, Country Village/Creekwood and

DeSoto as well as other subdivisions and houses in the area were joined together for a large waste water treatment system about 15+ years ago. As the area grew, the system did not. A relief sewer is needed in the Royerton area to address changes in flow, some flooding issues onto private property as well as elementary school property and athletic fields. The project is needed to address a serious issue and to pile more debt on top of the existing debt would be a significant burden to the citizens. Approximate cost is \$1,500,000.

3. Daleville Interceptor Sewer and Lift Station. The Daleville sewer system was installed prior to the incorporation of the Town. The system was installed in the last 1970s or early 1980s and has functioned as part of the DCRWD systems since that time. Waste water is treated by the Town of Chesterfield's new wastewater treatment plant. Over the past 40+ years, the town of Daleville has increased and changed its population amounts and locations. An interceptor sewer and lift station are needed to address these changes and make sure that the wastewater flows to Chesterfield in a prompt manner. Approximate cost \$3,700,000.
4. Overlook Drive Sewer Extension. Overlook Drive is part of a subdivision inside the Town of Daleville. This area does not presently have waste water services and really needs them. The DCRWD is in control of the sewer system in Daleville and needs to extend service to this subdivision area. Cost \$500,000.

B. Other Sewer and/or Water Projects

1. Town of Yorktown NW quadrant. In this area is located "Park One" an industrial park that is a quickly developing industrial park in the County. There is a need to extend water and sewer to the north side of SR 332 to continue growth in the park. The Town of Yorktown provides water and sewer services to the industrial park, but will need assistance to provide utilities on the north side of SR 332. Cost: \$1,500,000.

2. Providing Hope Utility Expansion. Project Hope is a development project to address the needs of homeless veterans in the area. It has been identified by the County's Veteran's Affairs Officer that homelessness, particularly during the pandemic has increased significantly for the county's veterans, at a rate much greater than the regular population. The Board of Commissioners have helped create a tax-exempt nonprofit entity to work on this issue. A parcel of property has been identified and transferred over to the group to start work on rehabbing an old motel as part of the solution. Utilities will have to be extended for water and sewage to this location south on Walnut St. to almost Fuson Road. Contact has been made with the Muncie Sanitary District to extend their sewers and contact has been made with Indiana American Water about the costs for extending water service to this location. Cost: \$375,000.

### 3. Water and Sewer Projects in Towns

a. Town of Albany. The Town would like to undertake some water and sewage upgrades along State Street or SR 28 to coincide with the State Highway resurfacing project for the same area in 2022. Cost: \$750,000.

b. Town of Eaton. The Town of Eaton is currently working on a water project to replace main and lateral lines for the homes in community. The total project is over \$17 million and some funding has been obtained from USDA, but because of cost increases and additions that were added to the project after the pandemic there are costs that are necessary for a complete project. Cost: \$3,829,900.

c. Town of Daleville. The Town of Daleville needs to extend its utilities for water and sewer for the new Town Hall. Cost: \$352,000.

### 4. Storm Water Projects

a. Delaware County Storm Water Projects. The County's Storm Water Utility Board is working on a plan for addressing storm water needs in DeSoto as well as some older subdivisions such as Royerton, Nottingham Hills, Oaklawn Addition, Winwood Subdivision, Town and Country Estates,

Breezewood Addition, Cunningham Addition, Woodland Park, Country Village and Creekwood, Cook Acres, Beverly Hills and maybe some other areas in the county. Storm water drains have eroded over the years and need to be upgraded and replaced. Cost: \$500,000.

- b. Town of Daleville. The Town of Daleville has a storm water project to extend storm water services around the new Town Hall area. Cost: \$200,000.

C. Administration of funds: The administration of the funds would be performed by the entity that receives the funds, but generally the DCRWD, Town of Yorktown, Town of Albany, Town of Daleville, Town of Eaton.

D. Appropriation year: 2021 through 2024.

E. Broadband

- i. Amount allocated: \$250,000 and \$3,000,000
- ii. Description on use of funds: The funds would be used to address broadband and bandwidth issues in the county outside the city limits of Muncie. This will help schools and businesses with connectivity issues and download matters that exist because large internet providers have not brought their services to the unincorporated areas of the county.
- iii. Administration of funds: The administration of the funds would be performed by East Central Indiana Planning District, Inc., a tax exempt not for profit entity.
- iv. Appropriation year: 2021 and 2022

**7. County Building Issues and Equipment to address COVID and other possible future pandemics**

A. Amount allocated: \$1,000,000.00

B. Description of use of funds: The County incurred significant costs to retrofit the existing county buildings and facilities to address COVID protocols and safety measures. These steps were taken at all the then existing county facilities at great expense to the County. The County continues to provide treatment of county facilities for airborne pathogens on a weekly basis to address the increase of possible infection from the delta variant of the COVID-19 virus and other protections for limiting or preventing the spread of the disease all of which were not contemplated prior to the pandemic. Additionally, since the COVID-19 pandemic, the County has added another government facility, the Delaware County Justice and Rehabilitation Center (DCJRC) on South Tillotson. This facility was planned prior to the pandemic and was constructed with technology and safeguards that were known and in existence prior to the pandemic. Since the outbreak of the pandemic, the DCJRC needs to have alterations and changes made to address further potential epidemiological events and catastrophes. The pandemic exposed some shortcomings of the existing facilities to address the delivery of governmental services during a pandemic and those need to be incorporated into the new facility as well. Some of the offices that have been moved to the new facility will need additional computer hardware and software to assist with future pandemic issues and address situations for addressing possible pandemic problems in the future. Additionally, this facility exists in a qualified census tract and will assist in serving members of the community in and around the facility. There are further uses of the funds that can assist with county building projects and facilities moving forward to make the structures safe for the workforce and the public.

C. Administration of funds: The funds would be administered by the County Commissioners.

D. Appropriation year: 2021

## **8. Extension of South County/Muncie Trail**

A. Amount allocated: \$2,000,000

B. Description of Project: Delaware County recently added a series of trails along the south part of Muncie and the County to address concerns about families and individuals needing a healthy option to get exercise in an area that has been long underserved. This area is in a qualified census tract outside the City of Muncie.

An extension of the trail is needed to continue to reach underserved individuals in the qualified census tract and provide them with healthy exercise options. Additionally, the trails are linked to the new Delaware County Justice and Rehabilitation and Detention Center (DCJRDC). The trails will provide a transportation alternative to allow people in the qualified census tract area to reach the DCRJDC without having to use public transportation and risk exposure to COVID-19 variants or other communicable diseases.

C. Administration of Funds: Delaware County Redevelopment Commission

D. Appropriation Year: 2021

## **9. Emergency Medical Services (EMS) Equipment and PPE Replacement**

A. Amount Allocated: \$350,000

B. Description of use of funds: The EMS needs to replace and add to their existing equipment inventory. The current cardiac monitors are over 15 years old and are no longer supported and, in some cases, cannot be repaired if needed. The maintenance contract has also increased to \$25,000 / year. The cost of replacement with trade in is \$160,000, and that includes a 3-year service agreement and annual inspections by a certified technician from the supplier. The pandemic taxed the current cardiac monitors to the point that replacements are needed.

The EMS also needs to replace an ambulance that is nearing its life expectancy. EMS is currently using a 2004 Ford F250 4X4 as a primary ALS non-transport squad/supervisor's vehicle. This vehicle is nearing the end of its life and the supervisors have it loaded with all their needed equipment as required by the State EMS Commission. Since COVID it has been more challenging, as we carry more equipment, PPE and disinfection supplies. The current vehicle is also the primary vehicle that is used to give home-bound patient COVID-19 vaccinations, which DCEMS has been providing, in a partnership with the County Health Department since mid-April. The cost for a larger squad is approximately \$150,000.

EMS also used a substantial amount of their materials and PPE during the pandemic. EMS is currently in the process of resupplying all of their PPE and supplies to pre-pandemic levels. In the current market and with shortages still prevalent, EMS is continuously price checking and purchasing equipment as it becomes available, but

supply chain issues as well as demand make it difficult to get an exact amount or cost. It is estimated that EMS will need approximately \$40,000 to resupply its current inventory.

C. Administration of Funds: Delaware County EMS through the Delaware County Commissioners' office.

D. Appropriation year: 2021

## **10. Revenue Replacement**

A. Amount allocated to Revenue Replacement: \$\_\_\_\_\_

B. Description of use of funds: This section of the plan deals with one aspect of the American Rescue Plan as to losses of revenue in various funds. All revenue amounts are determined by a review of the State of Indiana, Department of Local Government Finance (DLGF) Gateway annual reports for Delaware County. These are amounts certified to the State DLGF by the Auditor's office annually.

According to guidance from the Treasury Department, the calculation for determining revenue replacement is the base year plus the growth adjustment minus the actual general revenue to equal, if any, the revenue that has been lost. The base year is the most recent full fiscal year prior to the COVID-19 public health emergency which for Delaware County would be calendar year 2019. The calculation point for revenue replacement would be December 31, 2020; December 31, 2022 and December 31, 2023.

C. Administration of Funds: The Delaware County Council

D. Appropriation Year: 2021, 2022, 2023 and 2024

## **Plan Requirements**

A. Agreement. Each project and use of the American Rescue Plan funds will have an agreement with Delaware County that will have requirements for accountability and internal controls as set forth herein. All Agreements will be approved by the Board of Commissioners and the entity that receives the funds and will public documents available for inspection at the Commissioners' office and the Auditor's office. The Plan and projects will be presented, as a whole, to the Delaware County Council for appropriation funding each year.

- B. Internal Controls. Each recipient will be required to implement internal controls as part of their obligation to receive and expend the funds. “Internal Controls” shall be identical to the requirements for “internal controls” as required by the Indiana State Board of Accounts and its requirements. [for more information-see <https://www.in.gov/sboa/files/UniformInternalControlStandards.pdf>]. Internal control is a process executed by officials and employees that is designed to provide reasonable assurance that the objectives of the recipient and the County will be achieved.
- C. Claims for payment of Funds. Once the funds are allocated, claims will be presented to the Auditor’s office in the same manner that claims are processed for all other county expenditures. The claim will have the name of the Vendor as well as the name of the entity involved, the amount and the designation of “ARP Coronavirus Recovery Fund, Fund Number 8950” showing that this claim is to be paid from ARP funds. All disbursements must go through the normal claims process as per I.C. 5-11-10-1.6 and be supported with sufficient documentation. [See SBOA Directive dated May 12, 2021].
- D. Accountability. Each agreement shall require the recipient to maintain for a period of seven (7) years after conclusion of the project(s) all records, receipts, books and other documentation of the use of the funds. Each recipient shall provide copies of the invoices, contracts, bills and other material to support each expenditure. All recipients shall also be required to assist the County on any and all federal, state or local audits of the funds that were used at no additional cost to the County.
- E. Periodic Reporting. Each recipient shall provide the County with a monthly report on the progress of each project, the amount expended and the amount remaining in the allocated funds for the purpose of the County being able to report to the Department of Treasury on the use of the funds.
- F. Any recipient that does not use the funds as intended or for a purpose that is not consistent with the purposes of the American Rescue Plan shall be required to return the improperly used funds to the County. In the event that an audit is conducted and the auditing agency determines that the funds used by the recipient were not consistent with the purpose of the American Rescue Plan, then the recipient shall be responsible for the repayment of the funds and the costs associated with the auditing process.
- G. Books and Records. The financial books and records related to the use of the American Rescue Plan shall be considered to be public records

that may be available for public review and inspection, except for those funds that are distributed to private businesses that were adversely affected by the pandemic. Once those funds have been provided to the private entity, then those funds belong to the private entity alone. However, the private entities may be responsible to assist with any audit questions that may arise in the future.

- H. Private use of funds. In the American Rescue Plan parameters, there are contemplated uses of funds for those private businesses that suffered economic losses as result of the pandemic. The funds may be used by private entities to assist their business as they determine best and address the harm caused by COVID-19 and possibly address similar issues in the future. These funds are to be used by the business to further the business, rehire employees, invest in technology or infrastructure to make the business safer or more secure, assist with remote work or learning or to address connectivity issues. The funds may NOT be used to pay for personal expenses, purchases, trips, increase profits or supplement pension or retirement benefits of any employees. Any and all private use of the funds shall be subject to a written agreement that shall be a public record for inspection with the Commissioners' office and the County Auditor.
- I. Long Term Projects. Any projects that are predicted to last longer than 12 months shall provide estimates of costs for engineering, property acquisition, legal fees, construction costs, contingencies and long-term maintenance costs before commencing work and before allocation of funds.
- J. Any funds that are found to have been paid in contravention of the plan, the parameters of the American Rescue Plan sections 603(c) shall be repaid to the County.
- K. All projects shall be committed and started on or before December 31, 2024 and shall be completed by December 31, 2026.
- L. Terms and conditions are subject to alteration, revision and/or rescission as the United States Department of Treasury may refine or revise the guidance or regulations concerning the use of the American Rescue Plan Funds.
- M. The Delaware County Commissioners reserve the right to amend or alter this plan as is required to address needs and issues in the community. It is the intent of the Board of Commissioners to create opportunities to leverage ARP funds as much as possible with other sources of funds for these projects from various other sources.

## Conclusions

The Delaware County Commissioners believe that the projects identified in this plan are important to the community and the residents of the areas of the county. The Board of Commissioners recognize that the amount of funds identified in this Plan may exceed the funds that have been assigned to Delaware County, IN and that is intentional. The Board of Commissioners believe that the funds in the American Rescue Plan can be leveraged with funds from other sources from the State of Indiana, the United States or other sources which will help stretch the money received by the County and expand it to meet the needs of the community.

The Board of Commissioners believe that this Plan meets the spirit and intent of Congress when the plan was approved and signed by the President. Delaware County and its residents sustained unprecedented issues during the course of the pandemic. The recovery of society and the economy will be bolstered substantially by the funds that Congress has provided to various levels of local government. The Board of Commissioners have put together this plan to address critical infrastructure needs of local government and the community.

Board of Commissioners  
Delaware County, Indiana

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James King, President

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Sherry Riggin, Vice President

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Shannon Henry, Member