

# **American Rescue Plan Act**

*As of February 25, 2022*

# **Passed Resolutions**

## Master Resolution

**The initial Master Resolution, 08-21-01**, was adopted August 16, 2021. Since then there have been two amendments to the Master, 10-21-01 and 02-22-13. The Master Resolution consists of:

- Review Current 171 budget for the FY 2022 for qualified projects.
- Review Annual Capital Report, to see if any future plans or needs should be fast forwarded.
- Determine if any additional Capital needs developed from lessons learned from the pandemic. Example: Ambulance stations needs from shared facilities
- Determine if the project is a Primary Government (function of County Government) need
- Secondary Government (municipality, public utility) needs- partnership could take place with the following requirements.
  - Investment worthy projects (a project that will return future revenues)
  - Investments at a rate of no more than 50% of the cost not to exceed \$500,000
  - New projects only
- 501(c)3's or other partnerships
  - Investment worthy projects (a project that will return future revenues)
  - Investments at a rate of no more than 50% of the cost not to exceed \$500,000
  - New projects only

Additionally, a separate vote will be taken on each project or a group of projects which shall reference this resolution and requirements, and if approved establishes a budget. (Project submittal form attached.)

## **Amendments One and Two of the Master Resolution**

**Resolution 10-21-12**, Amendment One, was adopted October 25, 2021. These amendments are:

- Roane County shall not pass funds to another entity that will create a sub-recipient except in a case related to a Municipality, Public Utility, or public audited held corporation
- Loss of Revenue project(s) shall be transferred to sub fund (ARR.)

**Resolution 02-22-13**, Amendment Two, was adopted on February 14, 2022. The Amendment to Master Resolution 08-21-01 consists of:

- The Roane County Commission gives authority to the County Executive and/or Director of Accounts and Budgets to amend throughout the year the budgets of ARP budgets of ARP projects that have been completed leaving a balance in the budget which can then be re-appropriated by the Commission.

The Amendment to Master Resolution 10-21-12 states:

- Loss of Revenue project(s) have been amended to revert back to the sub fund (ARP) after the Federal Final Rule gave counties the choice to use up to \$10M toward the Revenue Loss category.

**Resolution 06-21-14:**

A resolution to amend the General Capital Project Fund 171 (ARP) for the ARP Grant to recognize Roane County receiving 10.3M coming directly from the Federal Government.

**Resolution 08-21-01: (Master)**

A resolution establishing policies and procedures for the approval and administration of the 2021 American Rescue Funds

**Resolution 10-21-11**

A resolution authorizing the Roane County Executive to purchase property for an ambulance station located in East Roane County as approved by ARP Resolution 08-21-ARP05.

**Resolution 10-21-12: (Amendment One)**

A resolution amending the ARP Master Resolution 08-21-01.

**Resolution 12-21-09**

A resolution to post the ARP 171 and the American Rescue Revenue Loss (171) to the proper functions per the TN Comptroller of the Treasurer's chart of accounts.

**Resolution 12-21-10**

A resolution to amend the General Fund 101-55190 (Health Dept-DGA Grant) operations to reflect changes in revenue and expenditures and to adjust the General Capital Project Fund 171-ARP to reflect revenue for Health Dept reimbursements as a result of bonuses paid to county employees at the request of the auditors.

**Resolution 02-22-13 (Amendment Two)**

A resolution amending the ARP Master Resolution 08-21-01 and Amendment One, 10-21-12 to the Master Resolution.

**Resolution 02-22-14**

A resolution to close out sub fund 171-ARR to allow the accounting department to move the budget and expenditures currently reflected in the ARR funds as presented into the ARP sub fund.

**Resolution 02-22-17**

A resolution to establish subfund 171-DEC that will reflect operations of the TDEC's \$5.3M Federal portion of the Water Infrastructure Investment Plan and the County's \$2.3M required match from ARP funds.

**Resolution 02-22-18**

A resolution to establish subfund 171-HEA that will reflect and account for operations of American Rescue Fund and State Dept of Health Funds for improvements at the Roane County Health Dept. \$750,000 state funds plus \$250,000 ARP funds for a project total of \$1,000,000.

3/1/2022

**ARP Projects 1-10, 15-20**

**APPROVED**

<u>Date of Adoption</u>	<u>Resolution #</u>	<u>Project #</u>	<u>Description</u>	<u>Project Total</u>	<u>Status</u>
8/9/2021	08-21-01ARP01	1	Employee Bonuses	289,268	<b>Paid &amp; Closed</b>
8/9/2021	08-21-01ARP02	2	Ambulances & Equipment	416,000	Ambulances Ordered September 2021 Equipment- PO placed September 2021/ordered from Stryker. Rec'd Power Loads 2/8/2022; Stretchers rec'd 2/23/2022
8/9/2021	08-21-01ARP03	3	Riley Creek Campground	1,157,000	Surveying
8/9/2021	08-21-01ARP04	4	HVAC Units at Roane Co Health Dept	200,000	In Design
8/9/2021	08-21-01ARP05	5	2 Ambulance/Fire Stations	700,000	Harriman: PO Placed 2/11/2022, Construction Began 2/11/2022. Estimated Completion: March 2022
	10-21-11 (Purchase East)				Gallaher (East): Contracts Signed
8/9/2021	08-21-01ARP06	6	New HVAC Units at Sheriff's Dept	300,000	contracts to be signed February 2022
8/9/2021	08-21-01ARP07	7	New HVAC Units at Courthouse	325,000	Demolition to begin March 2022-equipment scheduled to arrive end of May, first of June

9/13/2021	09-21-01ARP08	8	Revenue Loss	772,919	Verified by CTAS 08/2021 - Closed
9/13/2021	09-21-01ARP09	9	Ambulance Equipment Addition	92,957	paid and closed
11/8/2021	11-21-01ARP10	10	Additional Courthouse HVAC Costs	15,000	engineering completed
12/13/2021	12-21-01ARP17	17	Additional Courthouse/Jail HVAC Costs	241,000	expected to sign contracts by end of 2/2022
1/20/2022	11-21-01ARP15	15(AMENDED)	Comcast	930,000	funds allocated by Commission; Waiting on the providers to make applications to the state
1/20/2022	11-21-01ARP16	16(AMENDED)	Twin Lakes	555,300	Funds allocated by Commission; Waiting on the providers to make applications to the state
1/21/2022	01-22-01ARP18	18	TDEC	2,300,000	funds allocated by Commission 02/14/2022
1/25/2022	02-22-01ARP19	19	Health Dept Match from State of TN	50,000	funds allocated by Commission 02/14/2022
1/27/2022	02-22-01ARP20	20	HVAC System & Cooling Towers for Courthouse, Sheriff's Office, and Juvenile	131,000	Awaiting to sign contracts
			Project Totals	8,475,445	
			Adjustment for Lost Revenue	7,702,526	
			Total ARP Funding	10,368,828	
			<b>Non-Programmed</b>	<b>\$ 2,666,302</b>	



	<b>Programmed Cost</b>
<ul style="list-style-type: none"> <li>• <b>Broadband</b> <ul style="list-style-type: none"> <li>➤ Projects 15,16</li> </ul> </li> </ul>	\$1,485,300
<ul style="list-style-type: none"> <li>• <b>Utility</b> <ul style="list-style-type: none"> <li>➤ Project 18-DEC</li> </ul> </li> </ul>	2,300,000
<ul style="list-style-type: none"> <li>• <b>Emergency Response</b> <ul style="list-style-type: none"> <li>➤ Projects 2,5,9</li> </ul> </li> </ul>	1,208,957.29
<ul style="list-style-type: none"> <li>• <b>Essential Worker</b> <ul style="list-style-type: none"> <li>➤ Project 1</li> </ul> </li> </ul>	289,268.39
<ul style="list-style-type: none"> <li>• <b>Air Quality</b> <ul style="list-style-type: none"> <li>➤ Projects 6,7,10,17,20</li> </ul> </li> </ul>	1,012,000
<ul style="list-style-type: none"> <li>• <b>Infrastructure</b> <ul style="list-style-type: none"> <li>➤ Project 3</li> </ul> </li> </ul>	1,157,000
<ul style="list-style-type: none"> <li>➤ <b>Public Health</b> <ul style="list-style-type: none"> <li>➤ Project 4,19-HEA</li> </ul> </li> </ul>	250,000
<p><b><u>Project Totals</u></b></p>	<p><b><u>\$7,702,525.68</u></b></p>

# **Sub Funds**

**-DEC for TN Department of Environment and  
Conservation**

**-HEA for TN Department of Health**

- Sub funds are created as we estimate specific major expenditure projects.
-

# DEC

- Sub fund DEC will reflect operations of TDEC's 5.3M Federal portion of the Water Infrastructure Investment Plan.
- \$2.3M was appropriated by Commission on 2/14/2022, and will meet the required match from Roane County from ARP funds.

## Utility Distributions

**Objective:** To make investments in Roane County utilities that provide water and sewer services with the county.

Investments (allocation of funds) shall be across the county and among the utilities allowing utilities to meet priorities based on their Tennessee Department of Environment and Conservation Scorecard (TDEC.)

Facts:

1. TDEC has allocated to Roane County \$5,316,994 if the County would match 30% for utility projects.
2. Roane County's 30% equals \$2,278,771.
3. Roane County approved Resolution # 02-22-17 on February 14, 2022, an allocation of \$2,300,000.
4. Roane County transferred \$2,300,000 into a separate sub fund DEC to account for utility projects. TDEC funds of \$5,316,994 is anticipated to be accounted for in the DEC sub fund now having a total of \$7,616,994.
5. The TDEC Grant Manual reflecting procedures of Accounting, Procurement, and Grant Management has not been completed.
6. Roane County, as a County Government owns a sewer utility that would be eligible for the entire fund; therefore, a lump sum award shall be granted to the county utility.
7. The balance of DEC funds after the County's lump sum contribution shall be allocated based off a formula.
8. The formula recommended shall be as follows:
  - a. A variable water value per active tap (service)
  - b. A sewer calculation based on one and one half (1.5) of the water value.
  - c. City water/sewer value would be calculated then at one half (50%) of the variable water value. (This half value is based on City Government having TDEC and American Rescue Plan (ARP) allotments and Rural Utilities not having TDEC and ARP funding access.)
  - d. A required match percentage which must be provided by each utility.
  - e. Lump sum to the County Public Utility.

As of February 22, 2022 the input functions are:

- a. \$276
- b. 150% = \$414
- c. 50% = \$207
- d. 23%
- e. \$1,000,000

**Input**

Date	2/22/2022		
TDEC Match	5,316,994	Input	276
Roane County	2,300,000	0.30195639 Water Value	1.5
Total	7,616,994	Sewer Value Greater than Water	0.5
		City Value as a percentage of County	0.23
		Required Match percentage	1,000,000
		Special County Appropriation to Roane Public Utility	

**Customers**

	Water Customers		Sewer Customers	
	Rural	City	Rural	City
Cumberland	2672	0	0	0
Kingston	1016	2824	2	2468
HUB	1000	2664	64	2189
Rockwood	1193	2781	37	1822
Roane Central	1798	0	0	0
Roane County	0	2236	0	2032
Oak Ridge	79	432	6	397
Oliver Springs				
WBUD	3829	0	39	0
<b>Total</b>	<b>11,587</b>	<b>10,937</b>	<b>148</b>	<b>8,908</b>

**Applied Values**

	Rural Water	City Water	Rural Sewer	City Sewer	Check Total Allocation
Value Applied	276	138	414	207	
	3,198,012	1,509,306	61,272	1,843,956	
					7,616,994 Total Allocation
					(1,000,000) Special County Available
					6,616,994
					6,612,546
					4,448 (Over)/Under

Not Approved Document

Allocation to Each Utility		Required Match		0.77 Total Project		Utility	
Cumberland	737,472	-	-	737,472	220,284	737,472	957,756
Kingston	280,416	389,712	828	1,181,832	353,015	1,181,832	1,534,847
HUB	276,000	367,632	26,496	1,123,251	335,517	1,123,251	1,458,768
Rockwood	329,268	383,778	15,318	1,105,518	330,220	1,105,518	1,435,738
Roane Central	496,248	-	-	496,248	148,230	496,248	644,478
Roane County	-	-	-	-	-	-	-
Oak Ridge	-	308,568	-	729,192	217,811	729,192	947,003
Oliver Springs	21,804	59,616	2,484	166,083	49,609	166,083	215,692
WBUD	1,056,804	-	16,146	1,072,950	320,492	1,072,950	1,393,442
<b>Total</b>	<b>3,198,012</b>	<b>1,509,306</b>	<b>61,272</b>	<b>6,612,546</b>	<b>1,975,176</b>	<b>6,612,546</b>	<b>8,587,722</b>
					1,975,176		8,587,722
					23.00%		77.00%
							100.00%

Not Approved Document

Special Allocation	1,000,000	300,000	Local	6,616,994
	700,000 <td>State <td>4,631,896 <td></td> </td></td>	State <td>4,631,896 <td></td> </td>	4,631,896 <td></td>	

	County State Split		Add Match		Match Total Project Percentage	
	70% State	30% Co Local	Utility	Local	County	Utility
Cumberland	516,230	221,242	220,284	220,284	0.539	0.231
Kingston	827,282	354,550	353,015	353,015	0.539	0.231
HUB	786,276	336,975	335,517	335,517	0.539	0.231
Rockwood	773,863	331,655	330,220	330,220	0.539	0.231
Roane Central	347,374	148,874	148,230	148,230	0.539	0.231
Roane County	-	-	-	-	-	-
Oak Ridge	510,434	218,758	217,811	217,811	0.539	0.231
Oliver Springs	116,258	49,825	49,609	49,609	0.539	0.231
WBUD	751,065	321,885	320,492	320,492	0.539	0.231
<b>Total</b>	<b>4,628,782</b>	<b>1,983,764</b>	<b>1,975,176</b>	<b>8,587,722</b>	<b>8,587,722</b>	<b>8,587,722</b>

**Fund : 171- General Capital Projects - TDEC ARP Water, Sewer & Stormwater**

Account Number	Account Description	Assets	Balance
171-DEC-14100-	Estimated Revenues		7,616,994.00
	<b>Total Assets</b>		<b>7,616,994.00</b>
	<b>Total Assets and Deferred Outflows of Resources</b>		<b>7,616,994.00</b>
	<b>Equities</b>		
171-DEC-34585-	Budget Restricted For Capital Projects		(7,616,994.00)
	<b>Total Equities</b>		<b>(7,616,994.00)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>		<b>(7,616,994.00)</b>
<b>Fund Totals:</b>	<b>171-DEC General Capital Projects - TDEC ARP Water, Sewer &amp; Stormwater</b>		<b>0.00</b>

Template Name: LGC Defined  
 Created by: Statement of Revenue

Roane Co Director of Accounts  
 Statement of Revenues  
 February 2022

User: Connie Cook  
 Date/Time: 2/23/2022 3:33 PM  
 Page 1 of 1

Fund : 171	General Capital Projects	Sub-Fund: DEC	TDEC ARP Water, Sewer & Stormwater	Original Est/ Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
<b>47000</b>	<b>Federal Government</b>								
<b>47100</b>	<b>Federal Through State</b>								
47590	TDEC	Other Federal Through State		0.00	5,316,994.00	0.00	5,316,994.00	0.00%	0.00
		TDEC		5,316,994.00					
		<b>Total 47100 Federal Through State</b>		<b>0.00</b>	<b>5,316,994.00</b>	<b>0.00</b>	<b>5,316,994.00</b>	<b>0.00 %</b>	<b>0.00</b>
<b>49000</b>	<b>Other Sources (Non-Revenue)</b>								
49800	Transfers In			0.00	2,300,000.00	0.00	2,300,000.00	0.00%	0.00
				2,300,000.00					
	<b>Total</b>			<b>0.00</b>	<b>2,300,000.00</b>	<b>0.00</b>	<b>2,300,000.00</b>	<b>0.00 %</b>	<b>0.00</b>
				<b>2,300,000.00</b>					
	<b>Total For Fund: 171-DEC</b>	TDEC ARP Water, Sewer &		<b>0.00</b>	<b>7,616,994.00</b>	<b>0.00</b>	<b>7,616,994.00</b>	<b>0.00 %</b>	<b>0.00</b>
				<b>7,616,994.00</b>					



# HEA

- Sub fund HEA will reflect and account for operations of ARP and the State Dept of Health funds for HVAC and renovations at the Roane County Health Department.
- \$250,000 was appropriated by Commission on 2/14/2022, and will capture a \$750,000 match from the State of TN.

Fund : 171- General Capital Projects - HEALTH DEPARTMENT  
 ARP FUNDS

Account Number	Account Description	Assets	Liabilities	Balance
171-HEA-14100-	Estimated Revenues			1,000,000.00
	<b>Total Assets</b>			<b>1,000,000.00</b>
	<b>Total Assets and Deferred Outflows of Resources</b>			<b>1,000,000.00</b>
171-HEA-28100-	Appropriations (Control)			(1,000,000.00)
	<b>Total Liabilities</b>			<b>(1,000,000.00)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bal</b>			<b>(1,000,000.00)</b>
<b>Fund Totals:</b>	<b>171-HEA General Capital Projects - HEALTH DEPARTMENT ARP FUNDS</b>			<b>0.00</b>

Template Name: LGC Defined  
 Created by: Statement of  
 Revenue

Roane Co Director of Accounts  
 Statement of Revenues  
 February 2022

User: Connie Cook  
 Date/Time: 2/23/2022 3:33 PM  
 Page 1 of 1

Fund	171	General Capital Projects	Sub-Fund: HEA	HEALTH DEPARTMENT ARP FUNDS	Original Est/ Amendments	Total Estimated	YTD Realized	Unrealized	% Realized	Current Revenue
46000		State Of Tennessee								
46800		Other State Revenues								
46980		HEA Other State Grants			0.00	750,000.00	0.00	750,000.00	0.00%	0.00
		HEALTH DEPARTMENT			750,000.00					
		<b>Total 46800 Other State Revenues</b>			<b>0.00</b>	<b>750,000.00</b>	<b>0.00</b>	<b>750,000.00</b>	<b>0.00 %</b>	<b>0.00</b>
49000		Other Sources (Non-Revenue)			<b>750,000.00</b>					
49800		Transfers In			0.00	250,000.00	0.00	250,000.00	0.00%	0.00
		<b>Total</b>			<b>250,000.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.00 %</b>	<b>0.00</b>
		<b>Total For Fund: 171-HEA HEALTH DEPARTMENT ARP</b>			<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	<b>0.00 %</b>	<b>0.00</b>

Template Name: LGC Defined Stmt  
 Created by: LGC

Roane Co Director of Accounts  
 Statement of Expenditures and Encumbrances  
 February 2022

User: Connie Cook  
 Date/Time: 2/23/2022 3:33 PM  
 Page 1 of 2

Fund : 171 Sub-Fund: HIA

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>91405 AMERICAN RESCUE PLAN - PUBLIC HEALTH</b>								
321			0.00	(10,000.00)	0.00	(10,000.00)	0.00%	0.00
		Engineering Services	(10,000.00)		0.00			0.00
707			0.00	(390,000.00)	0.00	(390,000.00)	0.00%	0.00
		Building Improvements	(390,000.00)		0.00			0.00
712			0.00	(600,000.00)	0.00	(600,000.00)	0.00%	0.00
		Heating And Air Conditioning Equipment	(600,000.00)		0.00			0.00
<b>Total 91405 AMERICAN RESCUE PLAN -</b>			<b>0.00</b>	<b>(1,000,000.00)</b>	<b>0.00</b>	<b>(1,000,000.00)</b>	<b>0.00 %</b>	<b>0.00</b>
								<b>0.00</b>