



Dale County Commission

Commission Meeting Minutes – December 14, 2021

The Dale County Commission convened in a regular session Tuesday, December 14, 2021. The following members were present: Chairman Steve McKinnon; District One Commissioner Chris Carroll; District Two Commissioner Donald O. Grantham; District Three Commissioner Charles W. Gary; and District Four Commissioner Frankie Wilson.

Chairman McKinnon called the meeting to order at 10:00am. Commissioner Wilson opened with the Pledge of Allegiance. Commissioner Carroll followed with prayer.

APPROVED – AGENDA

Commissioner Gary made a motion to approve the agenda with the addition of Resolution for Expenditure of ARPA Funds for COVID-19 Related Leave Pay.

Commissioner Wilson seconded the motion, all voted aye. Motion carried.

APPROVED – MEMORANDUM OF WARRANTS

Commissioner Carroll made a motion to approve the following Memorandum of Warrants:

- Accounts Payable Check Numbers 91551 – 91750.
- Payroll Check Numbers: 154782 - 154784.
- Direct Deposit Check Numbers: 40422 - 40562.

Commissioner Wilson seconded the motion, all voted aye. Motion carried.

APPROVED – NOVEMBER 23, 2021 MINUTES

Commissioner Wilson made a motion to approve the Minutes of the Commission Meeting on November 23, 2021.

Commissioner Gary seconded the motion, all voted aye. Motion carried.

APPROVED - PERSONNEL

Commissioner Wilson made a motion to approve the following:

- Shane T. Childs – Jailer – Jail – New Hire
- Wendi Ward – Engineer Clerk – R&B – New Hire

Commissioner Grantham seconded the motion, all voted aye. Motion carried.

APPROVED - SURPLUS ASSETS - SHERIFF OFFICE

Commissioner Carroll made a motion to approve to surplus the following for the Sheriff's office:

- Asset# 2040 - 2000 Ford Expedition – 1FMRU15L5YLB83454
- Asset# 3832 - 2014 Chevrolet Tahoe C15 – 1GNLC2E00ER177862

Commissioner Wilson seconded the motion, all voted aye. Motion carried.

APPROVED - REMOVE CAPITAL ASSETS – SHERIFF OFFICE

Commissioner Gary made a motion to remove capital assets from the Sheriff's office list. See Exhibit 1.

Commissioner Grantham seconded the motion, all voted aye. Motion carried.

APPROVED - SEEK BIDS - TRAINING FACILITY

Commissioner Wilson made a motion to approve to seek bids for additional awning and concrete apron at the Training Facility.

Commissioner Carroll seconded the motion, all voted aye. Motion carried.

APPROVED - AMENDMENT TO IAC AGREEMENT – ARPA FUNDS

Commissioner Gary made a motion to approve an Amendment to IAC Maintenance and Support Agreement. See Exhibit 2.

Commissioner Wilson seconded the motion, all voted aye. Motion carried.

APPROVED - PROGRAM DIRECTOR – ARPA FUNDS

Commissioner Carroll made a motion to approve a Designation of a Program Director for Projects Funded with the County's American Rescue Plan Act (ARPA) Fiscal Recovery Funds. See Exhibit 3

Commissioner Grantham seconded the motion, all voted aye. Motion carried.

APPROVED - DIRECT ADMIN PERSONNEL COSTS – ARPA FUNDS

Commissioner Gary made a motion to approve expenditure of American Rescue Plan Act (ARPA) Funds for Direct Administrative Personnel Costs for ARPA funds. See Exhibit 4.

Commissioner Grantham seconded the motion, all voted aye. Motion carried.

APPROVED - IAC JOINT BIDDING PROGRAM – ARPA FUNDS

Commissioner Grantham made a motion to approve a Resolution and Agreement to Participate in IAC Joint Bidding Program. See Exhibit 5.

Commissioner Wilson seconded the motion, all voted aye. Motion carried.

APPROVED - INVESTMENT OF FUNDS – ARPA FUNDS

Commissioner Gary made a motion to approve Resolutions for Investment of American Rescue Plan Funds of ARPA funds. See Exhibit 6.

Commissioner Wilson seconded the motion, all voted aye. Motion carried.

APPROVED - VENTILATION PROJECTS – ARPA FUNDS

Commissioner Grantham made a motion to approve to submit two ventilation projects, Jail and Government buildings, to the IAC Program for review.

Commissioner Carroll seconded the motion, all voted aye. Motion carried.

APPROVED - RENOVATION PROJECT – ARPA FUNDS

Commissioner Gary made a motion to approve to submit a renovation project, create a mental health and medical care area in the County Jail, to the IAC Program for review.

Commissioner Wilson seconded the motion, all voted aye. Motion carried.

APPROVED - COVID-19 RELATED LEAVE – ARPA FUNDS

Commissioner Carroll made a motion to approve Resolution for expenditure of ARPA funds for COVID-19 Related Leave expenses. See Exhibit 7.

Commissioner Gary seconded the motion, all voted aye. Motion carried.

ANNOUNCEMENT – NEXT REGULAR MEETING

Chairman McKinnon announced that the next regular meeting of the Dale County Commission will be Tuesday, January 11, 2022 at 10:00am.

ADJOURNMENT: CONFIRMATORY STATEMENT

Commission Gary made a motion to adjourn the meeting. Commissioner Grantham seconded the motion. All voted aye. Motion carried.

It is hereby ordered the foregoing documents, resolutions, etc., be duly confirmed and entered into the minutes of the Dale County Commission as its official actions.



Steve McKinnon, Chairman



SHERIFF WALLY OLSON
P.O. Box 279 (113 W. Reynolds Street)
Ozark, AL. 36361

E-mail : wolson@daleso.com
Telephone 334-774-2335
Fax 334-774-2909

December 1, 2021

To the Dale County Commissioners

I respectfully ask the following items be removed from our inventory:

348	Security System At Jail	2001-11-21	Was replaced
900	Emergency Response System	2002-04-29	Replaced with new radio system
1983	Surveillance equipment	2001-07-19	Ground hog Camera system Old out of dated stopped working
2010	24 hr. communication recorder	2005-05-11	Replaced when phone system up graded
2056	1981 white RD2 Trailer	1990-01-01	Never seen it
2086	Response System	2002-04-25	?
2088	Project lifesaver	2002-03-14	Still have equipment. Upgraded
3649	Dell Power Edge 2600	2003-08-27	Crashed & replaced
3662	Dual Channel Audio Controller	2004-10-29	?
3663	Sting Digital Video Recording	2004-11-24	Destroyed
3667	Phoenix model 25		No longer in use. In storage at Dowling
3686	Ken 450-480 25-40w		Level Plains
3669	1FMPU15515LA78320	2005-04-15	Donated to Midland City in 2020
3672	Camera & card Access System	2005-09-28	remove
3677	Model 25 Rescue Tool	2006-02-03	remove
3683	VJCJPC-Voter, Convention Analog	2006-04-19	Remove
3686	Ken 450-480 Repeater Level Plains	2006-05-17	Remove
3754	CVII-9-KIT-GRY Communication equipment	2008-03-14	Replaced with Motorola System
3772	Antennae System Region 2	2010-09-17	Bought for Houston County under grant
3814	Courthouse outside security camera system	2011-08-31	Updated/replaced
2040	2000 Ford Expedition 1FMRU15L5YLB83454		
3832	2014 Chevrolet Tahoe C15 1GNLC2E00ER1777862		To be donated to Town of Newton

Thank you for your assistance in this matter. If any question feel free to contact me at 334-774-2335.

Sincerely,

Wally Olson,

Sheriff, Dale County

Amendment to the Association of County Commissions of Alabama Investing in Alabama Counties Program Maintenance and Support Membership Agreement

Whereas, the Association of County Commissions of Alabama (the "Association") and the Dale County Commission (the "County") previously entered into a Maintenance and Support Membership Agreement (the "Agreement") for the administration, planning, management, and completion support in the areas of educational, intergovernmental, compliance, and technical assistance related to the use of funds received by the County from the American Rescue Plan Act of 2021 by and through the Association's Investing in Alabama Counties (IAC) program; and,

Whereas, to ensure that all participating counties share an equitable portion of the cost to support the IAC program and to allow for the best delivery of services, the IAC Operations Council recommended to the Association's Board of Directors that it establish a minimum fee for all participating counties; and

Whereas, on November 17, 2021, the Association's Board of Directors approved the recommendation by the IAC Operations Council to establish a minimum fee of 3% of the American Rescue Plan Act fiscal recovery funds received by the County.

The Association and the County hereby enter into this Amendment to the Maintenance and Support Membership Agreement (hereinafter "Amendment").

Paragraph 3 of the Agreement shall be deleted in its entirety and replaced with the following:

3. In maintenance and support of the Association's Investing in Alabama Counties Program, the County hereby agrees that it will appropriate to the Association a flat fee of 6% on the first \$7 million in funds to be received and 4% on any funds to be received in excess of \$7 million, excluding funds designated as Revenue Loss as defined by Treasury's Interim Final Rule. In no case, however, shall the fee be less than 3% of the total funds received by the County, regardless of the amount of funding designated as Revenue Replacement Funds.

All other terms and conditions of the Agreement shall remain the same.

Executed on this the 14th day of December, 2021.

THE COUNTY

ASSOCIATION OF COUNTY COMMISSIONS OF ALABAMA

By: [Signature]
Signature of Authorized Agent

By: _____
Signature of Authorized Agent

Chairman
Title

Title

**RESOLUTION FOR DESIGNATION OF A PROGRAM DIRECTOR FOR PROJECTS
FUNDED WITH THE COUNTY'S
AMERICAN RESCUE PLAN ACT FISCAL RECOVERY FUNDS**

WHEREAS, Dale County Alabama (the "County") has received American Rescue Plan Act fiscal recovery funds ("ARPA funds") and is charged with ensuring that such funds are administered in accordance with state and federal law; and

WHEREAS, federal requirements governing the management and administration of ARPA funds require the designation of an individual responsible for the administration of ARPA funded projects (hereafter, "Program Director"); and

WHEREAS the Dale County Commission (the "Commission") has determined that it would be appropriate to designate a County employee as the Program Director for projects funded with ARPA Funds.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION as follows:

1. The County hereby appoints **County Administrator, Cheryl Ganey**, to act as the Program Director for the administration of ARPA funded projects authorized by resolution of the Commission and in accordance with the policies and procedures for project administration adopted by the Commission.
2. The **County Administrator, Cheryl Ganey**, shall serve as the Program Director for all ARPA funded projects, unless another individual is later designated as the Program Director for ARPA funded projects or for a specific ARPA funded project.

IN WITNESS WHEREOF, the Dale County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on the 14th day of December, 2021.



Steve McKinnon, Chairman
Dale County Commission

**RESOLUTION FOR EXPENDITURE OF AMERICAN RESCUE PLAN ACT FUNDS
FOR DIRECT ADMINISTRATIVE PERSONNEL COSTS**

WHEREAS, Dale County Alabama (the "County") has received American Rescue Plan Act fiscal recovery funds ("ARPA funds") and is charged with ensuring that such funds are expended in accordance with state and federal law; and

WHEREAS, payment of the cost of payroll and covered benefits for employees to the extent the employee's time is spent on activities directly related to the administration of ARPA funds or ARPA funded projects (collectively, "the administration of ARPA funds") is an eligible use of ARPA funds; and

WHEREAS, the Dale County Commission (the "Commission") has determined that appropriating ARPA funds for the cost of payroll and covered benefits for employees while engaging in activities directly related to the administration of ARPA funds is a necessary, eligible, and reasonable use of these funds.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION as follows:

- 1) The County shall use ARPA funds to cover the costs of payroll and covered benefits of employees, to the extent the employee's time is spent on activities directly related to the administration of ARPA funds in accordance with the implementation policies and procedures set forth in Exhibit A to this Resolution, the provisions of which are fully adopted and incorporated herein by reference.
- 2) The **Commission Chairman and County Administrator** are authorized to expend ARPA funds in accordance with the provisions of this Resolution for any and all costs of payroll and covered benefits of employees to the extent the employee's time was spent on activities directly related to the administration of ARPA funds for any pay period beginning on or after March 3, 2021, and ending on or before December 31, 2024.
- 3) Expenditure of these funds, as authorized by this Resolution, shall be contingent on the continued appropriation and availability of ARPA funds for this purpose and in no event shall be used for any time prior to March 3, 2021, or any pay period ending after December 31, 2024.

IN WITNESS WHEREOF, the Dale County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on the 14th day of December, 2021.



Steve McKinnon, Chairman
Dale County Commission

RESOLUTION AND AGREEMENT TO PARTICIPATE IN THE JOINT BIDDING PROGRAM FOR COUNTIES PARTICIPATING IN INVESTING IN ALABAMA COUNTIES, A PROGRAM OF THE ASSOCIATION OF COUNTY COMMISSIONS OF ALABAMA

WHEREAS, Section 40-16-50(b), Code of Alabama 1975, authorizes two or more counties in the state to enter into agreements for the joint bidding and purchase of items required to be bid under Alabama's competitive bid law (§§ 41-16-50 *et seq.*, Code of Alabama 1975); and

WHEREAS, the Association of County Commissions of Alabama (the "Association") has agreed to administer a joint bidding program pursuant to § 40-16-50(b) for counties participating in the Association's Investing in Alabama Counties ("IAC") program for the joint bidding of certain equipment, materials, and supplies required to be competitively bid under Alabama's competitive bid law (the "IAC joint bidding program" or "program"); and

WHEREAS, pursuant to § 41-16-50, each county participating in the IAC program that desires to participate in the IAC joint bidding program is required to adopt a similar resolution, signifying its desire to participate and its agreement to the terms and conditions of participation; and

WHEREAS, the Dale County Commission (the "Commission") desires to join and participate in the IAC joint bidding program and understands and agrees to the procedures as set out below:

1) That the Association, a non-profit organization devoted to providing support and services to its membership of the counties in Alabama, shall provide administrative services to the program, and in this regard, shall:

- oversee the development of written specifications for each item to be bid,
- provide notice by mail or as otherwise authorized by Alabama's competitive bid law to respective bidders for each item to be jointly bid as required by law,
- open bids pursuant to bid specifications at its office at 2 North Jackson Street in Montgomery, Alabama, and
- provide other services as necessary excluding the awarding of the contracts.

2) That to participate in the program, the Commission shall forward to the Association the names and addresses of each person or company who has submitted a written request to be included in solicitations of bids for a particular item (its "vendor list"), and that following receipt of said vendor lists, the Association shall mail, or as otherwise authorized by Alabama's competitive bid law, appropriate bid specifications to each applicable person or company if that particular item is being bid, as provided in § 41-16-54.

3) That in compliance with § 41-16-54, the Commission shall not be eligible to purchase an item under a contract awarded through the program unless it has provided the Association with its vendor list for that item, if such a list is held by the County.

4) That the Association will provide the Commission notice of each solicitation for bid and in compliance with § 41-16-54, the Commission shall post said notice on a bulletin board in the County's purchasing office.

5) That in compliance with § 41-16-54, the Commission agrees that it shall not be eligible to purchase an item under a contract awarded through the program unless it has posted such notice.

6) That following the opening of bids, a pre-designated county commission will serve as awarding authority for the IAC joint bidding program and shall determine the lowest responsible bidder and award any contract bid through the program at a regular meeting of the designated county commission as announced at the opening of bids.

7) That the Association shall not serve as the awarding authority for any item bid through the program.

8) That participation in the program is strictly voluntary, and that, subject to the conditions set out in paragraphs 2, 3, 4, and 5, once a contract has been awarded for a particular item bid through the program, the Commission may purchase that item during the contract period under the terms of and at the price established under the contract, but shall not be required to purchase any particular item under the contract awarded through the program.

9) That if the Commission decides to purchase an item other than through the program, it must separately bid that item if such bidding is required by Alabama's competitive bid law.

10) That following the award of a contract under the program, purchases of items through the program by the Commission shall be made directly from the successful bidder by the County pursuant to its own purchasing policy, and that there shall be no joint purchasing agent representing the program or any counties participating in the program.

11) That the Commission shall remain a member of the program so long as it desires and agrees to participate in this joint bidding agreement under its terms and conditions, and that the Commission shall give at least thirty (30) days notice in writing to the Association of its intent to terminate its participation in the program and the date on which its participation will terminate.

12) That following the termination of the Commission's participation in the program, the Commission shall be removed from the program and from any correspondence or advertisement regarding the program or any item to be bid under its terms and conditions.

13) That following its termination from the program, the Commission shall not be eligible to make purchases under the terms and at the cost of the contract award for a particular item, and will be required to bid each item on its own under the requirements of Alabama's competitive bid law.

14) That this resolution, once adopted by the Commission, shall serve as its agreement and contract with all other counties participating in the program for the joint bidding of certain items required to be bid under Alabama's competitive bid law.

15) That prior to soliciting any bids for items to be jointly bid under the program, the Association shall forward a list of all participating counties to the Office of Examiners of Public Accounts.

16) That for a county to purchase an item through the program, it must have joined the program by adopting this resolution prior to the solicitation of bids for that item, but that once the county has joined the program, it shall remain a member, and subject to the conditions set out in paragraphs 2, 3, 4, and 5 above, shall be eligible for the purchase of all items thereafter bid under the program until and unless it terminates its participation as set out in paragraphs 11, 12, and 13 above.

BE IT RESOLVED BY THE COMMISSION that it agrees to all terms and conditions of the IAC joint bidding program as set out above, and desires to participate in said program.

BE IT FURTHER RESOLVED that it is the intent of the Commission by adoption of this resolution to enter into a joint bidding agreement with all other counties participating in the IAC joint bidding program.

BE IT FURTHER RESOLVED that a copy of this resolution be immediately forwarded to the Association with a request that the Dale County Commission be included in the IAC joint bidding program for all items bid through the program until and unless notified of the County's desire to terminate its participation under the procedures set out in paragraphs 11, 12, and 13 above.

IN WITNESS THEREOF, the Dale County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on this the 14th day of December, 2021.



Steve McKinnon, Chairman,
Dale County Commission

RESOLUTION
TO ADOPT A POLICY FOR THE INVESTMENT OF AMERICAN
RESCUE PLAN FUNDS

WHEREAS, Dale County, Alabama has and will receive American Rescue Plan Act State and Local Recovery (ARPA) fund payments from the United States Department of Treasury (the "Treasury Department"); and

WHEREAS, guidance issued by the Treasury Department authorizes recipients of ARPA fund payments to retain interest earned on the investment of these funds; and

WHEREAS, the County is authorized to invest funds in accordance with the provisions of Section 11-81-21, Alabama Code 1975; and

WHEREAS, the Dale County Commission (the "Commission") has determined that it is necessary to adopt policies and procedures to ensure the efficient and uniform investment of ARPA funds in conformance with state and federal law.

NOW THEREFORE, BE IT RESOLVED BY THE COMMISSION as follows:

ARPA funds not presently needed for the administration and implementation of projects or for other uses authorized by the American Rescue Plan Act may be invested in accordance with the policies and procedures set forth in the attached "Investment Policy for the Investment of American Rescue Plan Funds."

IN WITNESS WHEREOF, the Dale County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on the 14th day of December, 2021.



Steve McKinnon, Chairman
Dale County Commission

Investment Policy: For the Investment of American Rescue Plan Funds

I. Scope

This Investment Policy Addendum applies only to the investment of American Rescue Plan (ARP) funds by the County in collaboration with other Alabama counties through a fund management program established for Alabama counties participating in Investing in Alabama Counties (IAC), a program of the Association of County Commissioners of Alabama. This policy only covers funds so designated by the County and does not replace the County's current Investment Policy with respect to the investment of other funds belonging to the County. The purpose of this Addendum is to provide an efficient and uniform investment program for ARP funds received by the participating IAC counties.

II. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. *Safety*

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The County will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the safest types of securities
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

b. Interest Rate Risk

The County will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity

2. *Liquidity*

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in government money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

3. *Yield*

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

1. A security with declining credit may be sold early to minimize loss of principal.
2. A security swap would improve the quality, yield, or target duration in the portfolio.
3. Liquidity needs of the portfolio require that the security be sold.

III. Standards of Care

1. *Prudence*

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. *Ethics and Conflicts of Interest*

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the [entity].

3. *Delegation of Authority*

Responsibility for the operation of the investment program is hereby delegated to the **County Administrator** who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The **County Administrator** be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

IV. Safekeeping and Custody

1. *Authorized Financial Dealers and Institutions*

The Financial Advisor selected for this program shall seek best execution and shall avoid trading in its own accounts.

2. *Internal Controls*

The **County Administrator** is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the [entity] are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the investment officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion

- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

3. *Delivery vs. Payment*

All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

V. Suitable and Authorized Investments

1. *Investment Types*

(1) Direct obligations of (including obligations issued or held in book entry form on the books of) the Department of the Treasury of the United States of America;

(2) Obligations of any of the following federal agencies, which obligations represent the full faith and credit of the United States of America:

- a. Farmers Home Administration.
- b. General Services Administration.
- c. U.S. Maritime Administration.
- d. Small Business Administration.
- e. Government National Mortgage Association (GNMA).
- f. U.S. Department of Housing and Urban Development (HUD).
- g. Federal Housing Administration (FHA).

(3) U.S. dollar denominated deposit accounts and certificates of deposit with banks or savings associations which are qualified public depositories under Chapter 14A of Title 41.

(4) Pre-refunded public obligations, defined as follows:

Any bonds or other obligations of any state of the United States of America or of any agency, instrumentality, or local governmental unit of any such state (i) which are not callable at the option of the obligor prior to maturity or as to which irrevocable notice has been given by the obligor to call on the date specified in the notice, and (ii) which are fully secured as to principal and interest and redemption premium, if any, by a fund consisting only of cash or obligations described in subdivision (1) above, which fund may be applied only to the payment of such principal of and interest and redemption premium, if any, on such bonds or other obligations on the maturity date or dates thereof or the specified redemption date or dates pursuant to such irrevocable instructions, as appropriate, and (iii) which fund is sufficient, as verified by an independent certified public accountant, to pay principal of and interest and redemption, if any, on the bonds or other obligations described in this paragraph on the maturity date or dates thereof or on the redemption date or dates specified in the irrevocable instructions referred to in subclause (i) of this paragraph, as appropriate, and (iv) which are rated, based on the escrow, in the highest rating category of Standard & Poor's Corporation and Moody's Investors Service, Inc., or any successors thereto.

(5) Interests, however evidenced, in any common trust fund or other collective investment fund maintained by any national or state chartered bank, trust company or savings association having trust powers, or securities of or other interests in any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, as from time to time amended, so long as all of the following requirements are met at the time of purchase and during the term of investment: (i) At least 65% of the portfolio of such common trust fund, collective investment fund or investment company or investment trust must consist of investments authorized in subdivisions (1), (2), (3), or (4) above, and (ii) the remainder of the portfolio (if any, but not more than 35%) may consist only of the following investments: (x) obligations issued or guaranteed by the following agencies: Federal National Mortgage Association (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), including FNMA, and FHLMC participation certificates, Federal Land Banks, Central Bank for Cooperatives, Federal Intermediate Credit Banks, Student Loan Marketing Association, and Federal Home Loan Banks, (y) mortgage related securities (as that term is defined in Section 3(a)(41) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(41)), or (z) repurchase agreements fully collateralized by obligations, securities, or investments otherwise authorized under subdivisions 5(i)-(ii), so long as the common trust fund, collective investment fund, investment company, or investment trust takes possession and delivery of the collateral for any repurchase agreement either directly or through an authorized custodian. The fact that any financial institution making such investment on behalf of the municipality or county, or any affiliate of such financial institution, is providing services to the investment company or investment trust as an investment advisor, sponsor, distributor, custodian, transfer agent, registrar, or otherwise, and is receiving reasonable remuneration for such services, shall not preclude such institution from making the investment in the securities of such investment company or investment trust; provided, however, that with respect to any account for municipal funds or county funds to which fees are charged for such services, the said financial institution shall disclose (by prospectus, account statement, or otherwise) to the beneficiary of such account or to any third party directing investments the basis (expressed as a percentage of asset value or otherwise) upon which the fee is calculated.

(6) Any other investment authorized by the Code of Alabama subject to any credit, maturity and diversification limits as proscribed.

2. *Maximum Maturities*

To the extent possible, the County shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than five (5) years from the date of purchase.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds.

3. *Local Government Investment Pool formed by Interlocal Agreements*

Pursuant to Code of Alabama § 11-102-1, the County may join a local government investment pool subject to the limitation on eligible investments as described herein.

VII. Reporting

1. *Methods*

The **County Administrator** shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner which will allow the County to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the investment officer, the legislative body, and any pool participants. The report will include the following:

- a. Listing of individual securities held at the end of the reporting period.
- b. Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration that are not intended to be held until maturity (in accordance with Governmental Accounting Standards Board (GASB) requirements).
- c. Average weighted yield to maturity of portfolio on investments as compared to applicable benchmarks.
- d. Listing of investment by maturity date.
- e. Percentage of the total portfolio which each type of investment represents.

2. *Performance Standards*

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis.

3. *Marking to Market*

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly.


VIII. Policy Considerations

1. *Exemption*


Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. *Amendments*

This policy shall be reviewed on an annual basis. Any changes must be approved by the **Dale County Commission** and any other appropriate authority, as well as the individuals charged with maintaining internal controls.

By: 
 (Print Name Chairman of County Commission)
 Its: Chairman
 Date: 12-14-21

ATTEST:

By: 
 (Print Name of Administrator)
 Its: County Administrator
 Date: 12-14-21

RESOLUTION
AUTHORIZING THE EXECUTION OF A CUSTODIAN ACCOUNT
AGREEMENT WITH REGIONS BANK TO FACILITATE THE
INVESTMENT OF AMERICAN RESCUE PLAN FUNDS

WHEREAS, Dale County, Alabama has and will receive American Rescue Plan Act State and Local Recovery fund payments (“ARPA funds”) from the United States Department of Treasury (the “Treasury Department”); and

WHEREAS, the Commission of Dale County (the “Commission”) has adopted an investment policy for the investment of ARPA funds; and

WHEREAS, the Commission has authorized the Commission Chair to enter into an agreement with Morgan Stanley Smith Barney LLC Institutional Cash Advisory Program (the “Morgan Stanley Agreement”) for the investment of ARPA funds through a fund management program established for Alabama counties participating in the Investing in Alabama Counties Program;

WHEREAS, there is a need to establish a custodian account for ARPA funds invested pursuant to the Morgan Stanley Agreement.

NOW THEREFORE, BE IT RESOLVED BY THE COMMISSION as follows:

1. The Commission Chairman is hereby authorized to enter into an agreement with Regions Bank to establish and administer a custodian account for ARPA funds that are invested pursuant to the Morgan Stanley Agreement.
2. All custodian account activities shall be in compliance with the County’s Policy for the Investment of American Rescue Plan Act Funds as adopted by the Commission and amended from time-to-time.
3. The Commission hereby authorizes the Commission Chairman to designate individuals authorized to act in regard to the custodian account in accordance with the attached “Resolution Granting Signing and Authority to Conduct Business.”

IN WITNESS WHEREOF, the Dale County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on the 14th day of December, 2021.



Steve McKinnon, Chairman
Dale County Commission

RESOLUTION GRANTING SIGNING AND AUTHORITY TO CONDUCT BUSINESS

WHEREAS, **Dale County Commission** provides authority to certain person(s) described hereunder.

RESOLVED, that **Steve McKinnon, Commission Chairman**, hereby authorized and approved to grant signing and authority to conduct business to any one of the following person(s):

Steve McKinnon / Chairman / Steve McKinnon

Name Title Specimen Signature
Cheryl Gandy / Administrator / Cheryl Gandy
Name Title Specimen Signature

_____/_____/_____
Name Title Specimen Signature

_____/_____/_____
Name Title Specimen Signature

The foregoing signing and authority granted shall include, but shall not be limited to, the execution of transfers, assignments, contracts, obligations, certificates, and other instruments of whatever nature entered into by **Dale County Commission** with respect to that Custodian Account at Regions.

The undersigned hereby certifies that he/she is authorized to delegate this authority

Steve McKinnon / Commission Chairman

Name Title

IN WITNESS WHEREOF, I have executed my name as Commission Chairman of **the Dale County Commission**, this 14th day of December, 2021.

Steve McKinnon / _____

Signature of **Steve McKinnon**

RESOLUTION
AUTHORIZING EXECUTION OF AN AGREEMENT WITH
MORGAN STANLEY FOR INVESTMENT AMERICAN RESCUE
PLAN FUNDS

WHEREAS, Dale County, Alabama has and will receive American Rescue Plan Act State and Local Recovery (ARPA) fund payments from the United States Department of Treasury (the "Treasury Department"); and

WHEREAS, guidance issued by the Treasury Department authorizes recipients of ARPA fund payments to retain interest earned on the investment of these funds; and

WHEREAS, the County is authorized to invest funds in accordance with the provisions of Section 11-81-21, Alabama Code 1975; and

WHEREAS, the Commission of Dale County (the "Commission") has adopted a policy for the investment of ARPA funds.

NOW THEREFORE, BE IT RESOLVED BY THE COMMISSION as follows:

1. The Commission Chairman is hereby authorized to enter into an investment agreement ("Agreement") with Morgan Stanley Smith Barney LLC Institutional Cash Advisory Program ("Morgan Stanley") for the investment of ARPA funds through a fund management program established for Alabama counties participating in the Investing in Alabama Counties Program.
2. The investment of any ARPA funds pursuant to the Agreement shall be in compliance with the County's Policy for the Investment of American Rescue Plan Act Funds as adopted by the Commission and amended from time-to-time.
3. In furtherance of the execution of the Agreement, the Commission hereby adopts the applicable provisions of the attached "Authorized Persons and Enabling Resolutions for Municipalities and Certain Other Unincorporated Entities for DVP Accounts" and authorizes the Commission Chairman to designate individuals authorized to act in regard to the Morgan Stanley investment account.

IN WITNESS WHEREOF, the Dale County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on the 14th day of December, 2021.



Steve McKinnon, Chairman
Dale County Commission

**RESOLUTION FOR EXPENDITURE OF AMERICAN RESCUE PLAN ACT FUNDS
TO REIMBURSE THE COUNTY FOR EXPENSES PAID
COVID-19 RELATED LEAVE**

WHEREAS, Dale County, Alabama (the "County") has received American Rescue Plan Act fiscal recovery funds ("ARPA funds") and is charged with ensuring that such funds are expended in accordance with state and federal law; and

WHEREAS, ARPA funds may be used to cover the cost of providing paid sick and paid family and medical leave to its employees to enable compliance with COVID-19 health precautions ("paid COVID-19 related leave"); and

WHEREAS, the Dale County Commission (the "Commission") has determined that providing COVID-19 related leave is a necessary, eligible, and reasonable use of these funds; and

WHEREAS, the Dale County Commission has adopted a paid COVID-19 related leave policy that conforms with the guidance for quarantine and isolation issued by the Centers for Disease Control and with applicable state law.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION as follows:

- 1) The County shall use ARPA funds to cover the cost of providing paid COVID-19 related leave to employees in accordance with the project implementation policies and procedures set forth in Addendum 1 to this resolution, the provisions of which are fully adopted and incorporated herein by reference.
- 2) The **ARPA Program Director** is hereby authorized to expend ARPA funds in accordance with the provisions of this Resolution for any and all leave taken pursuant to the County's COVID-19 leave policy.
- 3) ARPA funds may only be used to cover the cost of providing paid COVID-19 related leave for pay periods during which the County has in effect a written paid COVID-19 related leave policy and in no event shall be used to reimburse or cover this cost for any pay period beginning prior to March 3, 2021.
- 4) Expenditure of these funds, as authorized by this Resolution, shall be contingent on the continued appropriation and availability of ARPA funds for this purpose and in no event shall be used for any paid COVID-19 related leave expenses for any quarter ending after December 31, 2024.

IN WITNESS WHEREOF, the Dale County Commission has caused this Resolution to be executed in its name and on its behalf by its Chairman on the 14th day of December, 2021.



Steve McKinnon, Chairman
Dale County Commission

**Addendum 1:
Resolution for the Adoption of a COVID-19 Leave Policy and Expenditure of American
Rescue Plan Act Funds to Reimburse the County for Expenses**

**ARPA Funds Project for
COVID-19 Leave (EC 1.8)**

**Project Implementation Policies and Procedures for
Dale County**

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Associated Documents:

Resolution

COVID-19 Leave Policy Provisions

Administrator Worksheet (.xls)

ARPA Funds Project for COVID-19 Leave (EC 1.8)

Dale County ("the County") may use American Rescue Plan Act fiscal recovery funds ("ARPA funds") to cover the cost of providing paid sick and paid family and medical leave to its employees to enable compliance with COVID-19 health precautions ("paid COVID-19 related leave").

I. ELIGIBLE USE POLICES

- A. The cost of COVID-19 related leave may be reimbursed with ARPA funds only to the extent that it is reasonable and necessary. To this end, except as provided in Subsection B, any paid COVID-19 related leave that will be paid for or reimbursed with ARPA funds must be necessary and reasonable for compliance with quarantine and isolation guidelines issued from time to time by the Centers for Disease Control ("CDC guidance").
- B. Because current state law may limit the County's ability to verify the vaccination status of employees, paid COVID-19 related leave will be granted in conformance with CDC guidance for unvaccinated individuals.
- C. The County may use ARPA funds to cover the cost of paid COVID-19 related leave granted on or after March 3, 2021, if the paid leave is or was provided in accordance with the provisions of a formal COVID-19 related leave policy in effect at the time the paid leave is granted. Paid COVID-19 leave may not be covered with ARPA funds for any pay period for which a formal policy is not in place and may not be used to fund paid COVID-19 related leave for any pay period ending after December 31, 2024.

Reference: 31 CFR Part 35.6(b)(1), Act 2021-493, & <https://www.cdc.gov/coronavirus/2019-ncov/your-health/quarantine-isolation.html>.

II. ELIGIBLE COSTS

- A. Except as provided in Subsections B and C, eligible costs associated with providing paid COVID-19 related leave include payroll and fringe benefits in the form of County contributions or expenses for Social Security; employee life, health, unemployment, and worker's compensation insurance; pension plan costs; and other similar benefits are allowable only if provided pursuant to the County's written employer contribution policy. This includes the County's contribution to:

1. Employee insurance (health, life, dental, vision);
 2. Retirement (pensions, 401(k));
 3. Unemployment benefit plans (federal and state);
 4. Workers' compensation insurance; and
 5. FICA taxes (including Social Security and Medicare taxes).
- B. County contributions and expenses for fringe benefits attributable to premium pay may not be included as eligible expenses when calculating the eligible costs associated with providing paid COVID-19 related leave.
- C. When calculating the eligible payroll costs associated with providing paid COVID-19 related leave, the County will not include compensation (both regular and overtime pay) that is attributable to premium pay

III. REPORTING AND RECORD RETENTION

All expenditures of ARPA funds must be reported to the U.S. Department of Treasury ("Treasury") in the County's Project and Expenditure Report. Reporting is to be done on an annual basis (if less than \$10,000,000 in ARPA funds were received)].

- A. For this eligible use, the County must include the following:
1. Project name (COVID-19 Leave);
 2. Project number (This will be automatically assigned by the PROCORE ARPA project management system ("PROCORE"));
 3. Expenditure category (EC 1.8);
 4. Description of the project;
 5. Status of completion (not started, less than 50% complete, more than 50% complete, and complete);
 6. Reporting of expenditures (current period obligation, cumulative obligation, current period expenditure, cumulative expenditure); and
 7. A certification as to the County's compliance with Title VI of the Civil Rights Act.
- B. All supporting documentation, including leave requests must be maintained until December 31, 2031, or as extended by Treasury.

Reference: 2 CFR Parts 200.430 & 431 and 31 CFR Part 35.6(b)(1).

IV. IMPLEMENTATION PROCEDURES

1. If the County does not have a current COVID-19 related leave policy in place, before undertaking this project the County will adopt a policy in conformance with the guidelines in Section I, or secure the adoption of a conforming policy by the County's personnel board, and forward a copy of the policy and implementing resolution to Investing in Alabama Counties ("IAC") staff at IAC@alabamacounties.org. Sample policy provisions are attached as Exhibit A.
2. Thereafter, the County will adopt a resolution approving expenditure of ARPA funds for paid COVID-19 related in accordance with the provisions of these project implementation policies and procedures and forward a copy of the resolution to IAC staff.
3. IAC staff will create a corresponding project in PROCORE.
4. The County's ARPA Fund Program Director ("Program Director") will review all COVID-19 leave requests to determine whether the basis for the leave request qualifies under Treasury's Interim Final Rule and the County's paid COVID-19 related leave policy.
5. Approved COVID-19 related leave requests documents will be maintained by the County in accordance with the record retention policy in Section III.
6. For each employee who is provided paid COVID-19 related leave, the County will separately document the eligible costs associated with providing this leave on the Administrator Timesheet (.xls) template attached as Exhibit B.
7. At the close of each quarter, approved leave request documents and certified Administrator Timesheets will be uploaded into PROCORE.
8. IAC staff will enter the total cost for the quarter as reflected on the Administrator Timesheets as a project expenditure in PROCORE and the Program Director will authorize the transfer of funds from the County's ARPA Fund 299 to reimburse the County for the costs associated with providing COVID-19 related leave to County employees.

EXHIBIT A

PROVISIONS FOR A PAID COVID-19 RELATED LEAVE POLICY

The County may provide the following paid leave for a county employee at the employee's regular rate of pay to be used when the employee is unable to work due to the following circumstances:

- 1) COVID Sick Leave will be given to all full-time, part-time, temporary, and contract employees as follows:
 - a) Upon proof of a positive COVID test.
 - b) For a period of ten (10) days after the date of the positive COVID test.
 - c) The number of hours will be based upon the employee's average number of hours normally worked. Please note, this is NOT 10 days of pay.

In order to be eligible, employees must submit a proof of positive test and document COVID leave on their timesheet.

**Exhibit B
COVID-19 Leave Administrator Timesheet (EC 1.8)**

Employee Name	\$10.00
	Rate of Pay
Employee Title	\$100.00
	Total Fringe Benefit for Pay Period
Operational Unit/Division	Pay Period

Date	(A) COVID-19 Leave Taken
	4
	6
Total	10

(C) Number of Hours in Pay Period
80
Eligible Pay (Hourly Pay x A)
\$100.00
Eligible Benefit Cost (Total Benefit x (Total A/C))
\$12.50
Total Eligible Costs
\$112.50

By signing below, I certify that the information is true and accurate.

Program Director/Designee

Date

Shaded cells will self populate when other cells are completed.