

Winnebago County received \$33,390,918 in state and local fiscal recovery funds under the American Rescue Plan Act of 2021 (hereinafter "ARPA"). The Winnebago County Board authorized the creation of a Winnebago County ARPA Strategy and Outcomes Commission in February 2022 with the directive that "[a]ll ARPA spending and appropriation requests are to be submitted to the ARPA Strategy and Outcomes Commission for its recommendation prior to action by the full County Board."

In March 2023, the Winnebago County Board created a Special Revenue Fund entitled the Spirit Fund and transferred ARPA surplus funds from the General Fund and Park View Fund to the Spirit Fund so that spent dollars could be reported to the County Board and public at large to provide transparency and accountability regarding the impact of these funds and to ensure the funds were spent in the spirit of ARPA. It also renamed the ARPA Strategy and Outcomes Commission the Spirit Fund Commission.

Amended Resolution 167-012023 eliminated one of the three spending categories designated by the Spirit Fund Commission (Non- governmental Community Projects/Community External Ask). Areas included in that category were identified as Broadband, Tourism, Small Business Assistance and Nonprofits. The Winnebago County Board voted to move all the funds allocated in that category to the County Government Project category.

At the April 14, 2023 Spirit Fund Commission meeting, County Government Projects were identified as projects proposed by the County Executive and his department head team. The projects were to be lead and completed by Winnebago County and would be balanced between already planned projects and projects that would not otherwise be completed without the infusion of investment. Fifty percent of the funds were allocated to that area. Government Identified Community Projects were projects identified by the Spirit Fund Commission and were intended to be a collaboration between County departments and the community. Projects would be administered by County departments and funds could be granted to subrecipients or County projects. During the April 14, 2023 Spirit Fund Commission meeting, there

was extensive discussion on how the commission could allocate funds to non-profit organizations. Since the Winnebago County Board did not eliminate the Government Identified Community Project category, non -profits could fall into that category depending on the nature of the project. There was no directive by the Winnebago County Board to remove the word "community" from that category. Webster's New Collegiate Dictionary defines community as an interacting population of various kinds of individuals in a common location. Interpretation begins with language and given its common, ordinary, and accepted meaning, the word community can include non-profit organizations.