

# INDIAN SHORES

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www.myindiashores.com

## SPECIAL TOWN COUNCIL MEETING AGENDA TUESDAY, APRIL 25, 2023, BEGINS AT 2:00 P.M. INDIAN SHORES MUNICIPAL CENTER, 4<sup>TH</sup> FLOOR



### PLEDGE OF ALLEGIANCE TO THE FLAG

#### ITEM # AGENDA ITEM

- 1.0 Consideration of approving the Special Town Council Meeting agenda for April 25, 2023.
- 2.0 Comments from the public on any agenda item.
- 3.0 Consideration of Council approval to utilize American Rescue Plan Act (ARPA) funds for employee payroll as presented by the Town's Audit Firm, James Moore. (Ref. pgs.: 1-3)
- 4.0 Citizens' comments on any subject.
- 5.0 Council members' comments on any subject.
- 6.0 Meeting adjournment.

PLEASE SILENCE ALL CELL PHONES  
PLEASE LIMIT PUBLIC COMMENTS TO 4 MINUTES

Freddie Lozano, CMC  
Town Clerk

*Any person who decides to appeal any decision of the Town Council with respect to any matter considered at any such meeting will need a record of the proceedings, and for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes that testimony and evidence upon which the appeal is to be based.*

*Any person with a disability requiring reasonable accommodation to participate in this meeting should contact the Town Clerk's office with your request within 24 hours prior to the start of the meeting. Phone 727.595.4020, Fax 727.596.0050*

**Patrick C. Soranno**  
Mayor

**Diantha Schear**  
Vice Mayor

**Ellen A. Bauer**  
Councilor

**Michael (Mike) Petruccelli**  
Councilor

**William F. (Bill) Smith**  
Councilor

**Bonnie Dhonau**  
Town Administrator

**Richard (Rick) Swann**  
Chief of Police

**Susan L. Scroggham**  
Director of Finance  
and Personnel

**Freddie G. Lozano**  
Town Clerk

**Regina Kardash, Esq.**  
Town Attorney

## Freddie Lozano

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**From:** Zach Chalifour <Zach.Chalifour@JMCo.com>  
**Sent:** Wednesday, April 19, 2023 10:54 AM  
**To:** 'Regina Kardash'  
**Cc:** Brendan K. McKitrick; Susan Scrogam; Bonnie Dhonau; Patrick Soranno; Freddie Lozano  
**Subject:** RE: Indian Shores Town Attorney Inquiry

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Looping in Bonnie as well as I just saw a missed call and email from her as well, and cc'ed the Mayor and Freddie as well from that email to have everyone looped into a single communication. Please see my email to Regina as well below with additional context.

Related to actions to be taken, my interpretation would be that no formal action is necessary as the 3/31/2023 P&E report is just a report back to the federal government just like an data collection form for a single audit or other grant report that doesn't go through Town Council for approval to submit the report. And since it does not relate to the expenditure of any "new" money, there is nothing to be approved from a procurement standpoint.

For reference purposes, we are working with approximately 50 municipalities and countries across the country with their ARPA funds using the standard allowance and this approach, and the majority of other clients we audit whom are handling the ARPA reporting on their own are also taking the same approach. I believe 2 or 3 of the 50 took something to their governing board related to their election of the standard allowance, and I got the impression those were more for informational purposes rather than a formal/required approval; I don't believe any of these others have passed any formal resolution or otherwise confirming how they planned to file the report to the Treasury.

Thanks!  
Zach

**Zach Chalifour, CPA**



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**Email: [Zach.Chalifour@JMCo.com](mailto:Zach.Chalifour@JMCo.com)**

**Website: [www.jmco.com](http://www.jmco.com)**



**From:** Zach Chalifour

**Sent:** Wednesday, April 19, 2023 10:45 AM

**To:** Regina Kardash <rkardash@flgovlaw.com>

**Cc:** Brendan K. McKittrick <Brendan.McKittrick@jmco.com>; Susan Scroggham (sscroggham@myindiashores.com) <sscroggham@myindiashores.com>

**Subject:** RE: Indian Shores Town Attorney Inquiry

Hi Regina,

The ability to use payroll (along with almost any other expenditure) is based on the project expenditure subcategory 6.1 Provision of Government Services. This is available to the Town based on the election of the standard allowance for Category 6 Revenue Replacement made in the 3/31/2022 P&E report, which avails ARPA funds under the revenue replacement category to be used for effectively any government purpose except for a few very narrow exceptions. The standard allowance of course is available for up to \$10 million, which easily covers the Town's full award amount.

This is the approach being taken by the majority of local governments who received under \$10 million in ARPA funding based on this basically having been implemented by the Treasury as a practical expedient to effectively enable the funds to be recognized as earned based on identifying existing expenditures, basically a carbon copy of the public safety payroll presumption that was expanded months after the CARES Act was adopted for comparative purposes in terms of the Treasury's effort to streamline the availability of funds to smaller governments.

Thanks!

Zach

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**From:** Regina Kardash <[rkardash@flgovlaw.com](mailto:rkardash@flgovlaw.com)>

**Sent:** Wednesday, April 19, 2023 9:16 AM

**To:** Zach Chalifour <[Zach.Chalifour@JMCo.com](mailto:Zach.Chalifour@JMCo.com)>; James Halleran <[James.Halleran@JMCo.com](mailto:James.Halleran@JMCo.com)>

**Subject:** Indian Shores Town Attorney Inquiry

**Importance:** High

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Good Morning Gentlemen:

I'm writing to verify that using ARPA funds for payroll is a qualified expenditure. From what I have read, payroll only qualifies if the employee is working on an ARPA funded project. Can you verify that payroll is a qualified expense, and if it is, please provide the regulation.

I am requesting that they have this use of the funds approved by the Town Council at a special meeting, and I specifically want something in writing from your office that says this is allowable.

Regina A. Kardash, Esq.

Board Certified in City, County & Local Government Law

Persson, Cohen, Mooney, Fernandez & Jackson, P.A.  
6853 Energy Court  
Lakewood Ranch, Florida 34240  
(941)306-4730

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**From:** Susan Scrogam <[sscrogham@myindianshores.com](mailto:sscrogham@myindianshores.com)>  
**Sent:** Tuesday, April 18, 2023 2:00 PM  
**To:** Regina Kardash <[rkardash@flgovlaw.com](mailto:rkardash@flgovlaw.com)>  
**Cc:** Bonnie Dhonau <[bdhonau@myindianshores.com](mailto:bdhonau@myindianshores.com)>; Patrick Soranno <[psoranno@myindianshores.com](mailto:psoranno@myindianshores.com)>  
**Subject:** Spcl Mtg  
**Importance:** High

Hi Regina,

James Moore is preparing the annual report for ARPA due April 28 and will be reporting the entire amount used for payroll for the period of April 1, 2022, through March 31, 2023, under the Standard Deduction previously submitted by the Town. This simplifies reporting going forward and gives the town use of the funds for any project, my question is – do we have to have a Special Council Meeting for Council to approve reporting the use for payroll? A member from James Moore may not be available this month, can they present that report to Council in May?

Thanks,

*Susan L. Scrogam, CMC, CBTO  
Director of Finance & Personnel  
Town of Indian Shores  
19305 Gulf Boulevard  
Indian Shores, FL 33785*

(727) 595-4020  
[sscrogham@myindianshores.com](mailto:sscrogham@myindianshores.com)



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