

**SMITH TOWNSHIP
MAHONING COUNTY OHIO**

Resolution No: 2023-0606-03B

**RESOLUTION TO COMPLY WITH THE PROVISIONS OF THE FEDERAL
CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES
ACT) OF**

**2020 - Public Law 116-123 and Public Law 116 - 127, AND THE AMERICAN
RESCUE PLAN ACT (ARP) OF 2021 - Public Law 117-2**

WHEREAS The Federal Government passed and enacted the Coronavirus Aid, Relief, and Economic Security Act Public Law 116-127 and 116-127, and The American Rescue Plan Act of 2021 Public Law 117-12, to provide relief and benefits to State and Local Governments, Individuals, and Business to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, business as well as additional funding for other areas including , but not limited to, education, rental assistance and transit; and

WHEREAS the Smith Township Board of Trustees, a local government, political subdivision, and body politic of the State of Ohio, entitled to share and receive said relieve and benefits through the receipt of funding under the above-entitled Federal Acts and Assistance Programs; and

WHEREAS The Smith Township Board of Trustees intends to comply with the administration of these funds, including but not limited to acceptance of COVID-19 and ARP funds, the appropriation and expenditure of such funds, all required accounting and reporting, and tracking and documenting of the same; and to consult statutory and special legal counsel in the plan to utilize said funds; and to endeavor to be knowledgeable and versed to the same now and as new information becomes available from the Federal Government Agencies administering these Programs.

NOW THEREFORE BE IT RESOLVED, to provide for the Health, safety, Protection and General Welfare of the employees and residents of Smith Township and those conducting business therein and travelling upon, the Smith Township Board of Trustees:

1. Accept, deposit, expend and account for said funds in strict compliance with the Coronavirus Aid, Relief, and Economic Security Act Public Law 116-127 and 116127, and The American Rescue Plan Act of 2021 Public Law 117-12.

2. Adhere to and comply with the directives of the Ohio Auditor of State directives and guidelines:

- (a) Place the Local Fiscal Recovery Fund Award ("Receipts" into a special revenue Fund called the "Local Fiscal Recovery Fund.."
- (b) Pay costs directly from the special Local Recovery Fund as often as practicable when making local government subawards as direct charges against the special Local Fiscal Recover Fund, including expenditures related to the replacement of lost revenue:
- (c) Provide Proprietary fund accounting highlights the extent to which charges for services cover the cost of providing goods or services; reflected within the respective proprietary funds:
- (d) In recording certain employee payroll deductions charged to the recovery funds the allowable payroll eligible for federal program reimbursement can remain in the original fund and the billing/revenue reallocation process provided for in paragraph 2(c) will be deemed appropriate:
- (e)The billing/revenue reallocation process allows the originating fund to pay the allowable program costs until they can be billed and reallocated. To accommodate cash flow reasons, when not possible an upfront billing process may be used and completed periodically recommended at minimum on a monthly basis. Upon the eligible costs being paid the Township will create an itemized "bill" of eligible costs incurred by another fund to true-up the reallocation of the Local Fiscal Recovery Fund monies into another fund to cover those costs.
- (f) An appropriation of the newly created special Local Fiscal Recovery Fund is effectively created by operation of RCS5705.42 providing that Federal and State Grants or Loans are "deemed appropriated for such purpose by the taxing authority as provided by law; the monies being treated by the Fiscal Officer as if they had been appropriated for a specific purpose, without requiring the taxing authority to adopt an amended appropriation measure. The "deemed appropriated" criteria apply to the Local Fiscal Recovery Fund, but not to the funds to which the revenue is reallocated, and such funds receiving the reallocation will require an estimate of receipts and appropriating in the traditional manner.

3. The Township Board of Trustees shall until further notice by proper legal authority adhere to the following eligible uses and restricted uses of the Local Fiscal Recovery Fund:

(a) Eligible uses of the fund include:

- (i) Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency:
- (ii) COVID-19 Expenditures or negative economic impacts of COVID-19 , including assistance to small businesses, households, and hard-hit industries, and economic recovery:
- (iii) Premium pay for essential workers:
- (iv) Investment in water, sewer, and broadband infrastructure:
- (v) Expenditure of funds for equipment, apparatus, supplies, material, and other items related to and necessary for the protection, health, safety, and general welfare of the public.

(b) Restriction on use of the fund include:

- (i) Funds allocated cannot be used to directly or indirectly offset tax reductions or to delay the imposition of a tax or tax increase:
- (ii) Funds cannot be deposited into any pension fund: and
- (iii) Funding must be spent by the end of calendar year 2024; and

BE IT FUTHER RESOLVED, that in compliance with the above the Board of Trustees authorizes from said Fund the following expenditure(s):

1. Purchase of the CLEANING, SEAL COATING, AND RELINING OF THE PAVEMENT of the Township Hall parking lot to aid the police officers and the general public when parking at the Township Hall for a total cost in the amount of \$ 3,675 in contract with SEALPRO ASPHALT SEALCOATING CO to provide said equipment, apparatus, supplies, and materials, and authorizing Township Officials to execute any and all legal documents to provide for said purchase and acquisition.

Moved by: Trustee Mr. Barnett Seconded Trustee Mr. Scott

Roll Call:

Trustee Criss	yes	no
Trustee Barnett	X yes	no
Trustee Showalter	X yes	no

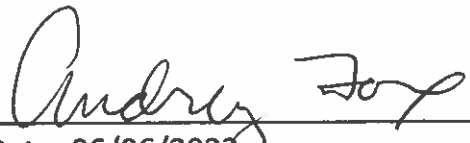
Motion Adopted this 06th day of June 2023



Audrey Fox

Prepared by
Mark S Finamore, Esq.
Township Special Legal Counsel

CERTIFICATE I, the undersigned Fiscal Officer of Smith Township certify that the foregoing Resolution of the Smith Township Board of Trustees is a true and accurate copy of the Resolution as appears in the minutes of the transcript of the Official Proceedings of the Smith Township Board of Trustees.



Date: 06/06/2023