RESOLUTION NO. 2022-0412-61

Authorizing Expenditure from American Rescue Plan Act Funds

		<i>Ma</i>	honing	Cou	nty, Ohio
Be It Resolved by the Township Trustees of _	Smith	Town	nship		
WHEREAS, this date, April 12 the adoption of the following Resolution:	, 2022_	_, Trustees	Mr.	Bunett	_ moved

WHEREAS, the Township has received a distribution of monies (the "ARPA Funds") from the American Rescue Plan Act of 2021 ("ARPA" or the "Act"); and

WHEREAS, Congress passed the Act effective March 11, 2021; and

WHEREAS, Section 603 created the Coronavirus Local Fiscal Recovery Fund which, among other things, appropriated money to cities, nonentitlement units of local government, and counties to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (Covid-19); and

WHEREAS, Section 603(c) generally provides that:

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- (1) USE OF FUNDS. Subject to paragraph (2), and except as provided in paragraphs (3) and (4), a metropolitan city, nonentitlement unit of local government, or county shall only use the funds provided under a payment made under this section to cover costs incurred by the metropolitan city, nonentitlement unit of local government, or county, by December 31, 2024 -
- (A) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- (B) to respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the metropolitan city, nonentitlement unit of local government, or county that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
- (C) for the provision of government services to the extent of the reduction in revenue of such metropolitan city, nonentitlement unit of local government, or county due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the metropolitan city, nonentitlement unit of local government, or county prior to the emergency; or
- (D) to make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, Department of Treasury Final Rule, published on January 6, 2022, and effective April 1, 2022, provides in part that:

Treasury presumes that up to \$10 million in revenue has been lost due to the public health emergency and recipients are permitted to use that amount (not to exceed the award amount) to fund "government services." [The "standard allowance"].

WHEREAS, the Rule further observes that:

The standard allowance provides an estimate of revenue loss that is based on an extensive analysis of average revenue loss across states and localities, and offers a simple, convenient way to determine revenue loss particularly for Coronavirus State and Local Fiscal Recovery Fund's smallest recipients. This change is intended to promote administrative efficiency and simply revenue loss calculation for smaller recipients.

WHEREAS, the Rule further clarifies that recipients can use:

SLFRF funds on government services up to the revenue loss amount, whether that be the standard allowance amount or the amount calculated using the [Final Rule four-step process]. Government services generally include any service traditionally provided by a government, unless treasury has stated otherwise.

WHEREAS, some common examples of "government services" expressly recognized by Treasury are as follows:

- Road building and maintenance, and other infrastructure
- Health services
- General government administration, staff, and administrative facilities
- Environmental remediation
- Provision of police, fire, and other public safety services (including purchase of fire trucks and police vehicles)
- Maintenance or pay-go funded building infrastructure
- Modernization of cybersecurity, including hardware, software, and protection of critical infrastructure

WHEREAS, "Government services is [deemed by Treasury] the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements;" and

WHEREAS, funds utilized pursuant to the standard revenue loss allowance continue to have certain restrictions, including:

- Deposit into pension funds
- Satisfaction of settlements or judgments
- · Contributions to financial reserves or "rainy day" funds

services, w	hich consists of the following:
the "Projec	et").
NO	W THEREFORE, it is hereby RESOLVED by the Board that:
1. coss due to	The Township elects to use the standard allowance and its presumption of revenue the public health emergency and to use the amount authorized herein to fund the services
2. mount of/a	The Project is hereby authorized and shall be paid for from the ARPA Funds in the an amount not to exceed:
3. aditionally	The Project described herein serves the objectives of the Act by providing services provided by a government, namely:
	Police protection
	Fire and emergency medical services
	Road repair, maintenance and other transportation and safety services
	Public infrastructure support
	General government administration and administrative facilities
	Land use regulations and enforcement
	Parks and recreational facilities and programs
	Other

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4. Accordingly, the Project is in the best interests of the Township and is deemed a priority for the community.
5. No obligations paid under the authority of this Resolution were incurred prior to March 3, 2021.
Trustee criss_ seconded the Motion, and thereupon, the votes in favor of this Resolution were recorded and reflected by the signatures hereto.
BE IT FURTHER RESOLVED: that it is hereby found and determined that all formal actions of this Township concerning and relating to the adoption of this Resolution were adopted in an open meeting of the Township Trustees, and that all deliberations of the Township Trustees and any of its committees that resulted in such formal action, were in a meeting open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.
Adopted the 12th day of April , 20 22. Attest: Attest: Township Fiscal Officer