### **RESOLUTION NO. 2022-141**

### **RESOLUTION AUTHORIZING THE ELECTION OF THE STANDARD ALLOWANCE PURSUANT TO THE AMERICAN RESCUE PLAN ACT**

### BACKGROUND

**WHEREAS**, the United States Congress passed the American Rescue Plan Act of 2021, effective March 11, 2021 ("ARPA" or the "Act").

WHEREAS, the Act created the Coronavirus Local Fiscal Recovery Fund ("CLFRF") 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").

WHEREAS, a township is considered to be a "non-entitlement unit of local government".

**WHEREAS**, Franklin Township (the "Township") has received a distribution of funds ("ARPA Funds") through the CLFRF.

WHEREAS, the Act generally provides that ARPA Funds may be used, among other things, "for the provision of government services to the extent of the reduction in revenue of such metropolitan city, non-entitlement 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, non-entitlement unit of local government, or county prior to the emergency."

WHEREAS, the Department of Treasury ("Treasury") published its final rule on January 6, 2022, and effective April 1, 2022 (the "Rule"), which provides two methods for calculating a participant's reduction in revenue. Specifically, participants may (a) take a "standard allowance" and presume that up to \$10 million, but not to exceed the award amount, in revenue has been lost due to the public health emergency, or (b) the amount calculated using the formula set forth in the Rule.

**WHEREAS**, the Rule further provides that participants may use ARPA Funds for the provision of government services up to the amount of the experienced revenue loss, whether that be the standard allowance amount or the amount calculated using the formula set forth in the Rule.

WHEREAS, government services generally include any service traditionally provided by a government, unless Treasury has stated otherwise. The Rule and other guidance provides that "government services" expressly recognized by Treasury include, but are not limited to, (a) road building and maintenance, and other infrastructure; (b) health services; (c) general government administration, staff, and administrative facilities; (d) environmental remediation; (e) provision of police, fire, and other public safety services (including purchase of fire trucks and police

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vehicles); (f) maintenance or pay-go funded building infrastructure; and (g) modernization of cybersecurity, including hardware, software, and protection of critical infrastructure.

**WHEREAS**, the Board of Trustees desires acknowledge and memorialize its election of the standard allowance, up to the amount of its award, for the provision of government services.

**NOW THEREFORE,** by the Board of Trustees of Franklin Township, Franklin County, Ohio, that:

1. **RESOLVED**, that the Board hereby elects to use the standard allowance and its presumption of revenue loss due to the public health emergency and to use up to the amount of the Township's award to fund government services.

2. **BE IT FURTHER RESOLVED**, that the Board finds and determines that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements

3. **BE IT FURTHER RESOLVED**, that this Resolution shall be in full force and effect immediately upon its adoption.

# Adopted on: August 25, 2022

Trustee James Leezer, 2022 Chairman

Trustee Ralph Horn, 2022, Vice -Chair

Trustee John Fleshman

Attested to on this 25th day of August 2022

Fiscal Nick Dunn/ Assistant Fiscal Officer Robyn Watkins