

RESOLUTION NO. 2022 - 17

**A RESOLUTION ELECTING THE USE OF THE STANDARD ALLOWANCE
FOR REVENUE LOSS FOR FUNDS TO BE RECEIVED UNDER THE
AMERICAN RESCUE PLAN ACT AND AUTHORIZATION TO UTILIZE THE
FUNDS FOR COMMUNITY PROGRAMS TO BENEFIT COVID RECOVERY
AND DECLARING AN EMERGENCY**

WHEREAS, Congress passed American Rescue Plan Act of 2021 (“ARPA”) which was effective March 11, 2021; and

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

WHEREAS, the Village of Golf Manor received an initial distribution of ARPA funds in 2021, and the Village will receive a final distribution of ARPA funds in 2022; and

WHEREAS, ARPA Section 603(c) generally provides that recipients may use SLFRF funds to replace lost public sector revenue, using this funding to provide government services up to the amount of revenue loss by choosing between two options:

- (a) A standard allowance of up to \$10 million in aggregate, not to exceed their award amount, during the program; or
- (b) Calculating their jurisdiction’s specific revenue loss each year using Treasury’s formula, which compares actual revenue to a counterfactual trend.

WHEREAS, under either option, recipients may use funds up to the amount of revenue loss for Government Service; traditionally provided by recipient governments, unless Treasury has stated otherwise.

WHEREAS, Department of Treasury Final Rule, published on January 6, 2022, and effective April 1, 2022 (the “Rule”), 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 (“Standard Allowance”); and

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 simplify revenue loss calculation for smaller recipients.; and

WHEREAS, the Rule further clarifies that recipients can use SLFRF funds for Government Services up to the revenue loss amount, whether that be the Standard Allowance amount or an amount calculated using an alternate method, which Government Services generally include any service traditionally provided by a government, unless Treasury has stated otherwise; and

WHEREAS, Government Services is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements; and

WHEREAS, the Administration has identified various projects in support of general community health and wellness which qualify for use of the Standard Allowance and its presumption of revenue loss due to the public health emergency to fund Government Services as a permitted use of the ARPA Funds.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Golf Manor, Hamilton County, Ohio, that:

SECTION I: Council of the Village of Golf Manor elects to use the Standard Allowance and its presumption of revenue loss due to the public health emergency and to use the amount authorized herein to fund Government Services.

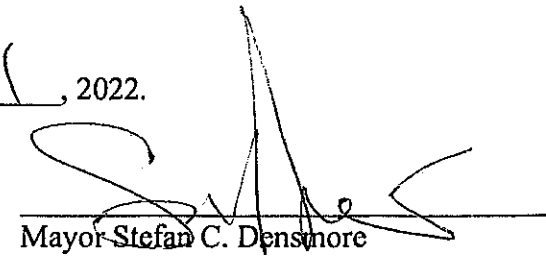
SECTION II: Council elects to identify as fundable Government Services various projects to support the recovery of the Golf Manor population as may be authorized in 2022 which are deemed a priority for the community. Such projects may be paid from ARPA funds received and serves the objectives of ARPA by providing services traditionally provided by government, namely communication, accessibility to Government Services, improvement of health and wellness opportunities within the Village.

SECTION III: The Village Administrator and Fiscal Officer are authorized to execute any and all applications and documents necessary to secure funding for these Government Services and to submit reports to comply with utilizing ARPA funds.

SECTION IV: In order to meet application deadlines established by the State and Federal Government to secure funding to support the Village's


recovery from the impact of COVID-19, this Resolution is hereby declared to be an emergency measure, necessary for the public health, safety and welfare of the Village, and it shall take effect immediately upon passage.

PASSED this 11th day of April, 2022.



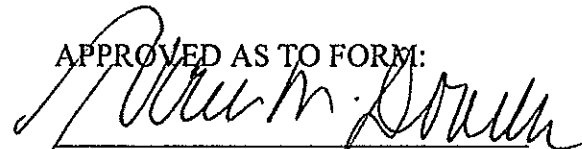
Mayor Stefan C. Densmore

ATTEST:



Paula Burgin, Assistant Clerk

APPROVED AS TO FORM:



Terrence M. Donnellon, Solicitor