



# RESOLUTION 2021-009

## A RESOLUTION CREATING A SPECIAL REVENUE FUND NAMED "AMERICAN RESCUE PLAN ACT ("ARP") FUND" AND DECLARING AN EMERGENCY.

**WHEREAS**, the American Rescue Plan Act of 2021, a \$1.9 trillion economic COVID-19 stimulus package, was signed into law by the President of the United States on March 11, 2021; and

**WHEREAS**, the American Rescue Plan Act of 2021 will provide additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals and businesses; and

**WHEREAS**, as part of the American Rescue Plan Act, \$350 billion in additional funding is being provided to state and local governments; and

**WHEREAS**, pursuant to guidance issued by the Auditor of State in an updated bulletin dated July 2, 2021, the Federal Funding Accountability and Transparency Act (FFATA) requires separate accountability for direct recipients (and subrecipients) of federal awards greater than \$30,000; and

**WHEREAS**, Ohio Revised Code 5705.09 requires subdivisions to establish separate funds for each class of revenue derived from a source other than the general property tax; and

**WHEREAS**, Ohio Revised Code 5705.12 further requires the taxing authority of a subdivision to establish, with the approval of the Auditor of State, a separate fund for money derived from specified sources other than the general property tax; and

**WHEREAS**, the Auditor of State approves taxing authorities to establish the separate funds required for separate accountability of federal programs upon adoption of a local ordinance or resolution, further, local governments do not need to seek Auditor of State approval for establishing new COVID-19 federal programs.

**NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF JACKSON CENTER, COUNTY OF SHELBY, STATE OF OHIO:**

### SECTION 1.

That the Village Fiscal Officer is hereby authorized and directed to establish an American Rescue Plan Act ("ARP") Fund (2051). The source of monies deposited into said fund shall be the federal funds provided from the American Rescue Plan. Expenditures made from this fund shall comply with the broad definition of allowable uses contained within the American Rescue Plan.

### SECTION 2.

That Council hereby declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, safety, and welfare; such an emergency arising out of the need to provide the appropriate accounting procedures for these funds; Therefore, this Resolution shall take effect and be in full force from and after its adoption by Council and approval by the Mayor.

Adopted on this date:

July 26, 2021

Scott Klopfenstein, Mayor

Attest:

Beverly A. Wren, Fiscal Officer

### CERTIFICATE OF FISCAL OFFICER AS TO POSTING

*I certify that the above Resolution 2021-009 has been posted as required by law. Posted in the Village Office, Village Website, Allenbaugh Insurance, Peoples' Federal Savings and Loan Association and the Jackson Center Library.*

Date of Posting: July 27, 2021.

Signed:   
Beverly A. Wren, Fiscal Officer