

RESOLUTION 24 - 64, 2024
COLUMBIA TOWNSHIP, HAMILTON COUNTY, OHIO

**AMENDING RESOLUTION 22 - 50, 2022 ADOPTING AMERICAN RESCUE PLAN
ACT FUNDS STANDARD ALLOWANCE FOR REVENUE LOSS AND
AUTHORIZING EXPENDITURES TO INCLUDE WALTON CREEK VILLAGE SANITARY
SEWER PROJECT AND GOOD SHEPHERD/NORTH MADISON PLACE
STORMWATER IMPROVEMENT PROJECT, DISPENSING WITH THE SECOND
READING, AND DECLARING AN EMERGENCY**

WHEREAS, Columbia Township, Hamilton County, Ohio received a distribution of monies ("ARPA Funds") from the American Rescue Plan Act of 2021 ("ARPA" or the "Act") passed by Congress passed effective March 11, 2021; and

WHEREAS, on October 11, 2022, the Columbia Township Board of Trustees authorized Resolution 22-50 to designate the Pear Lane Extension Local Sanitary Sewer and Elm Street Local Sanitary Sewer as eligible projects which, in the judgment of the Board, qualify as permitted uses of ARPA Funds consistent with federal legislation in direct support of governmental services under Section 603(c)(1)(D); and

WHEREAS, the Board hereby amends Resolution 22-50 to include the Walton Creek Village Sanitary Sewer Project and Good Shepherd School/North Madison Place Stormwater Improvement Project ("Projects") which also qualify as permitted uses of the ARPA Funds in direct support of governmental services under Section 603(c)(1)(D); and

WHEREAS, Section 603 created the Coronavirus Local Fiscal Recovery Fund which, among other things, appropriated money to cities, non-entitlement 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 Section 603(c) generally provides that:

(1) **USE OF FUNDS.** Subject to paragraph (2), and except as provided in paragraphs (3) and (4), a metropolitan city, non-entitlement 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, non-entitlement 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, non-entitlement unit of local government, or county that are

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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, 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; 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 simplify 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.

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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

WHEREAS, the Board of Trustees has identified public sanitary sewer projects which, in the judgment of the Board, qualify as permitted uses of the ARPA Funds, in direct support of governmental services, which consists of the following:

**Pear Lane Extension Local Sanitary Sewer Project
Elm Street Local Sanitary Sewer Project
Walton Creek Village Sanitary Sewer Project
Good Shepherd School/North Madison Place Stormwater Improvement Project**

(the “Projects”).

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WHEREAS, the Board of Trustees, upon majority vote, hereby dispenses with the requirement that this Resolution be read on two separate days, and hereby authorizes the adoption of this Resolution upon its first reading.

Be it further resolved that this Resolution is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall be effective immediately. The reason for the emergency is the immediate need to appropriate and expend the balance of ARPA funds toward Project expenses before the end of 2024 as required by the Act; this final expenditure of ARPA funds will permit Columbia Township to deliver the Projects necessary for the public's welfare.

NOW THEREFORE, it is hereby **RESOLVED** by the Board that:

1. The Township 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.

2. The Project is hereby authorized and shall be paid for from the ARPA Funds in the amount of/an amount not to exceed \$475,171.26. Any unused funds shall be proposed for one or more additional qualifying projects and brought to the Columbia Township Board of Trustees for consideration and vote.

3. The Project described herein serves the objectives of the Act by providing services traditionally 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

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- ☐ Land use regulations and enforcement
 - ☐ Parks and recreational facilities and programs
 - ☐ Other
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4. Accordingly, the Projects are in the best interests of the Township and are deemed a priority for the community.

5. No obligations paid under the authority of this Resolution were incurred prior to March 3, 2021.

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.

Motion to accept Resolution made by: Mr. Rubicki

Seconded by: Mr. Lamar

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VOTE:

TRUSTEE	Voting	Signature	Date
David Kubicki, President	<u>Yes</u>	<u>[Signature]</u>	12/10/2024
Brian Lamar, Vice-President	<u>Yes</u>	<u>[Signature]</u>	12/10/2024
Steve Brokamp, Trustee	<u>Yes</u>	<u>[Signature]</u>	12/10/2024
ATTEST:	<u>Karen Blum (acting Fiscal Officer)</u>		12/10/2024
	Caroline Heekin, Fiscal Officer		