

RESOLUTION IN THE MATTER OF ELECTING TO TAKE THE “STANDARD ALLOWANCE” OF UP TO \$10,000,000 AS THE AMOUNT OF REVENUE LOSS FOR USE FOR THE PROVISION OF GOVERNMENTAL SERVICES UNDER SECTION 603(c)(1)(C) OF THE AMERICAN RESCUE PLAN

WHEREAS, the “American Rescue Plan Act of 2021” (ARP), H. R. 1319, Public Law 117-2, was signed into law by the President of the United States on March 11, 2021; and

WHEREAS, Section 603(b)(3) of ARP sets aside a sum of funds available to Counties for use in accordance with its provisions referred to as the “Coronavirus Local Fiscal Recovery Fund” (CLFRF); and

WHEREAS, Section 603(c)(1)(C) of ARP allows use of such funds “for the provision of government services to the extent of the reduction in revenue of such county due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the county prior to the emergency”; and

WHEREAS, the US Treasury has adopted various rules attached to the use of these funds, having issued a Final Rule on January 6, 2022; and

WHEREAS, 35.6(d) of the Final Rule provides for the use of a “standard allowance” or for the use of a calculation formula by which an entity may determine the amount of “revenue loss” pursuant to Section 603(c)(1)(C) of ARP, but provides that recipients “must make a one-time election” between those options; and

WHEREAS, the election provided for under 35.6(d)(1) of the Final Rule allowing a recipient to take up to \$10,000,000 as a standard allowance provides the County with more certainty as to exactly how much “revenue loss” funds may be used to provide for the “provision of government services” over the multi-year performance period allowed for use of ARP funds; now

THEREFORE, BE IT RESOLVED, that use of this standard allowance may be for the direct providing of government services, or they may be used as a secondary/additional legal justification or support for an ARP funded project/purchase in the event such a project was later deemed not to be otherwise appropriate for funding use under Section 603(c)(1)(A)(B) or (D) of the ARP.