## ORDINANCE NO. 2021-14

## AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF HUNTINGTON COUNTY ESTABLISHING THE CORONAVIRUS LOCAL FISCAL RECOVERY FUND

WHEREAS, the American Rescue Plan Act of 2021 ("ARP") was enacted by the federal government and signed into law by the President of the United States on March 11, 2021; and

WHEREAS, pursuant to ARP, the federal government has appropriated \$130,200,000,000 to the Coronavirus Local Fiscal Recovery Fund to be made available to metropolitan 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

**WHEREAS**, the Board of Commissioners of the County of Huntington, Indiana ("County Commissioners") is expected to receive funds directly from the federal government; and

WHEREAS, Indiana State Examiner Directive 2021-1, issued March 18, 2021, dictates that any funds received from ARP must be deposited into a separate fund titled "ARP Coronavirus Local Fiscal Recovery Fund; Fund Number 8950" ("Fund"); and

WHEREAS, any money deposited into the Fund may only be used for purposes set forth in 42 U.S.C. § 803(c); and

**WHEREAS**, it is the desire of the County Commissioners to create the Fund into which the proceeds of the ARP are to be deposited by the federal government.

## NOW THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSIONERS OF HUNTINGTON COUNTY, INDIANA THAT:

- 1. Pursuant to State Examiner Directive 2021-1, there is created a new fund titled "ARP Coronavirus Local Fiscal Recovery Fund; Fund Number 8950", which is a special, non-reverting fund;
- 2. The money within the Fund shall only be used for the following reasons as set forth in 42 U.S.C. § 803(c) and in accordance with any rules or regulations promulgated by the U.S. Secretary of Treasury in accordance with 42 U.S.C. § 803(c);
  - 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 to aid the 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 works of the metropolitan city, non-entitlement unit of local government, or county ("Huntington County") that are 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 Huntington County due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of Huntington County prior to the emergency; and/or
- D. To make necessary investments in water, sewer, or broadband infrastructure as approved by the US. Treasury.
- E. Any portion of money in the Fund may be transferred to a "private non-profit organization" as defined in 42 U.S.C. § 11360.
- F. Any portion of money in the Fund may be transferred to the State of Indiana.
- 3. The money in the Fund shall be appropriated by the County Council of Huntington County, Indiana before use, as outlined in the ARP Plan established by the County Commissioners.
- 4. The County Commissioners shall establish the ARP Plan, which shall provide details for the use of money within the Fund that complies with 42 U.S.C. § 803(c) and guidance issued by the Indiana State Board of Accounts.
- 5. All money within the Fund shall be disbursed directly from the Fund and used in accordance with this Ordinance and the ARP Plan. Disbursements shall follow the normal claims process.
- 6. All expenses shall be incurred by December 31, 2024. Any unused funds shall be paid back to the United States Treasury, as required.
- 7. The Auditor shall keep accurate and complete financial records of the receipt and expenditure of any and all funds deposited and paid from this new Fund.
- 8. Money in the Fund may be used for expenses incurred after March 11, 2021, but before actual receipt of the money from the federal government.
- 9. No money received in the Fund shall be used for any deposit into any pension fund.

[signatures on following page]

Dated this 26<sup>th</sup> day of April, 2021.

BOARD OF COMMISSIONERS OF HUNTINGTON COUNTY, INDIANA

Tom Wall, President

Rob Miller

Terry Stoffel

ATTEST:

Jul Landrum, Huntington County Auditor