

**VILLAGE OF SOUTH LEBANON, OHIO  
ORDINANCE 2021-28**

**AN ORDINANCE ESTABLISHING A SPECIAL REVENUE FUND FOR THE  
AMERICAN RESCUE PLAN ACT OF 2021 FUNDS AND AUTHORIZING THE  
FISCAL OFFICER TO DEPOSIT FEDERAL FUNDS INTO SUCH ACCOUNT AND  
PAY QUALIFIED EXPENDITURES FROM SAID 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 funding to state and local governments to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals and businesses; and

**WHEREAS**, pursuant to guidance issued by the Auditor of State, the Federal Funding Accountability and Transparency Act 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; and

**WHEREAS**, immediate action is required to establish the fund in order to properly receipt funding from the American Rescue Plan Act, and such action is necessary in order to preserve the public peace, health, safety or welfare of the Village.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the Village of South Lebanon, at least a two-thirds of all members elected thereto concurring:

**Section 1.** There is hereby and herein created a fund to be known as the American Rescue Plan Act Fund. 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 allowable uses contained within the American Rescue Plan.


**Section 2.** That the Council authorizes the Fiscal Officer to establish said fund and to deposit monies therein as indicated by Council.

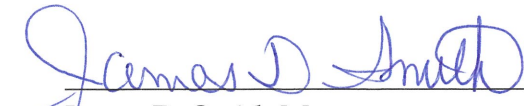
**Section 3.** That the recitals contained within the Whereas Clauses set forth above are incorporated by reference herein.

**Section 4.** That this Ordinance is hereby declared to be an emergency measure in accordance with Ohio Rev. Code § 731.30 for the immediate preservation of the public peace, health safety and general welfare; and, this Ordinance shall be in full force and effective immediately upon its passage.

**Section 5.** That it is found and determined that all formal actions of the Council concerning and relating to passing this Ordinance were adopted in an open meeting of Council in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Adopted this 2nd day of September, 2021.


Attest:   
Petrina Williams, Fiscal Officer/Clerk

  
James D. Smith Mayor

|   |                          |
|---|--------------------------|
| Rules Suspended: / /2021 (if applicable)        | Effective Date – / /2021 |
| Vote - <u>6</u> Yeas<br><u>      </u> Nays      |                          |
| First Reading – / /2021                         | Effective Date – / /2021 |
| Second Reading – / /2021                        |                          |
| Third Reading – / /2021                         |                          |
| Vote - <u>      </u> Yeas<br><u>      </u> Nays |                          |

Prepared by and approved as to form:

ANDREW P. MEIER  
VILLAGE SOLICITOR  
SOUTH LEBANON, OHIO

By:   
Date: 9/9/2021