

**ORDINANCE NO. 812**  
**AN ORDINANCE ESTABLISHING THE ARP CORONAVIRUS**  
**LOCAL FISCAL RECOVERY GRANT FUND**

**WHEREAS** the Town Council of the Town of Yorktown, Indiana is the legislative body and is by law authorized to adopt ordinances and resolutions for the administration of its governmental affairs; and

**WHEREAS** the Town Clerk-Treasurer has recommended the creation of a fund that will exclusively receive grant funds from the American Rescue Plan Act ("ARP") under Section 9901 of the ARP Coronavirus Local Fiscal Recovery Fund for the Town of Yorktown, Indiana for COVID 19 incurred purposes under the ARP; and

**WHEREAS** the Town Council of the Town of Yorktown, Indiana is by law authorized to appropriate the ARP Coronavirus Local Fiscal Recovery Fund for proper purposes as provided in the ARP and to utilize such a fund for accounting purposes as provided by the Indiana State Board of Accounts;

**NOW, THEREFORE, BE IT ORDERED, ESTABLISHED, AND ORDAINED** by the Board of Commissioners of the County of Union, Indiana as follows:

1. **Fund Establishment** - There is hereby established a separate and distinct fund to be named and identified as the ARP Coronavirus Local Fiscal Recovery Grant Fund with Fund Number 176 (hereinafter referred to as the "ARP Grant Fund").
2. **Fiscal Administration** – The Clerk-Treasurer shall serve as the custodian for the ARP Grant Fund and is hereby authorized to oversee the administration of the ARP Grant Fund. The Town's existing internal control policies, as amended from time to time, shall apply to administration of the ARP Grant Fund.
3. **Receipts** – All monies received from the Local Fiscal Recovery Fund shall be receipted into the ARP Grant Fund.
4. **Expenditures** - Expenditures from the ARP Grant Fund are subject to appropriation by the Yorktown Town Council pursuant to State Examiner Directive 2021-1 of the Indiana State Board of Accounts dated March 18, 2021. Expenditures from the Fund are limited to the following purposes:

**USE OF FUNDS** – To cover costs incurred by the Town of Yorktown, Indiana 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 Town 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 to the Town due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; or
- D. To make necessary investments in water, sewer, or broadband infrastructure.

The Town Council of Yorktown, Indiana will develop a plan that will detail the specific uses of the Fund (“the “Plan”). This Ordinance and the Plan may be amended as any other Ordinance or Plan as long as the amendment complies with the requirements of the ARP and any other formally issued guidance of the SBOA. Any specific appropriations approved by the Town Council shall be deemed a part of the Plan or an amendment to the Plan, as appropriate, when such appropriations are made.

5. **Non-Reverting Fund** - Any and all monies in the ARP Grant Fund at the end of the calendar year shall not revert to another fund but shall remain in said fund as a separate non-reverting fund.
6. **Effective Date** - This Ordinance shall take effect immediately upon the date of passage by the Town Council.

**IN WITNESS THEREOF**, the Town Council of the Town of Yorktown, Indiana has adopted this Ordinance this \_\_\_\_ this day of \_\_\_\_\_ 2021.

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Rich Lee, President

ATTEST:

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Lance Turner, Clerk-Treasurer  
Town of Yorktown, Indiana