

_____ County Ordinance No. 2022- 2

Be It Enacted By the Quorum Court of Desha County, State of Arkansas:

An Ordinance to Establish a County General Sub-Fund to be called the ARPA Revenue Replacement Fund; and to Declare an Emergency.

Article 1. Affirmation. It comes before this Court that there is a need to establish a County General sub-fund on the books of the county to track the revenue replacement funds taken from the ARPA Fund #3046 either calculated annually according to the formula articulated in the final rule or from the election of a standard allowance allowed by the final rule. It is also affirmed that the expenditures and/or appropriated transfers of federal assistance through the ARPA Fund. This Court recognizes and affirms the need for such a fund to properly account for and control all such revenues allowed and expenditures made with replacement revenue in compliance with the Coronavirus State and Local Fiscal Recovery Funds Final Rule from the U.S. Treasury.

Article 2. Establishment of Fund. There is hereby created on the books of the Desha County Treasurer and the books of the Desha County Clerk or Comptroller a County General sub-fund to be known as the ARPA Revenue Replacement Fund with a fund number of **1006** as assigned by Arkansas Legislative Audit. Any revenue or transfer codes; office/department codes; and expenditure codes are to be assigned locally using the County Financial Management System per the direction of Arkansas Legislative Audit.

Article 3. Operation of Fund. The ARPA Revenue Replacement Fund is subject to all the normal county budgeting, appropriation, and expenditure regulations of Title 14 of Arkansas Code Annotated and the County Financial Management System. Funds transferred to the ARPA Replacement Revenue Fund as "county revenue loss" may be used generally for government services traditionally provided by county government to include, but not limited to: construction and maintenance of roads and bridges; other infrastructure projects; provision of public safety; purchase of government vehicles and equipment; and county administrative costs. Revenue replacement funds cannot be used to make an extraordinary contribution to a pension fund; for debt service; for replenishing county financial reserves; for settlements or judgments or for a project that conflicts with or contravenes the purpose of the American Rescue Plan Act. Proper records and documentation must be maintained on the use of these funds for federal audit purposes.

Article 4. Emergency Clause. It is found by this Court that the transfer of revenue loss dollars from the American Rescue Plan Fund to the ARPA Replacement Revenue Fund for general county government services is imminent making it necessary to establish the ARPA Revenue Replacement Fund in order to be able to properly track the revenue, appropriated expenditures and/or appropriated transfers. Therefore, an emergency is declared to exist, and this ordinance shall be in full force and effect from the date of passage and approval.

Dated: 3-22-22 [Signature]
County Judge

Attest: [Signature]
County Clerk

Sponsor(s): _____
Valerie Donaldson, Desha County Clerk

RECORD
[Signature]
By: _____ Deputy
Date: 3-23-22 On 304

FILED
Valerie Donaldson, Desha County Clerk
By: [Signature] Deputy