

**RESOLUTION NO. 07-24**

**A RESOLUTION AMENDING THE TOWN'S 2024 BUDGET AND ARPA GRANT BUDGET TO APPROPRIATE COSTS**

**WHEREAS**, the American Rescue Plan Act (ARPA), which was signed into law in March 2021, provides fiscal recovery funds to local governments; and

**WHEREAS**, ARPA provides support to local governments in responding to the impact of COVID-19 and in addressing the economy; and

**WHEREAS**, ARPA created several eligible uses of the funding, including one to address lost revenue for cities and towns; and

**WHEREAS**, the United States Department of Treasury on January 6, 2022, issued a Final Rule regarding the use of ARPA funds; and

**WHEREAS**, the Final Rule permits cities and towns to utilize one of the statutorily eligible uses of the funds as "lost revenue or revenue replacement" up to a standard allowance of \$10,000,000 or the total amount of a city's grant award, whichever is less; and

**WHEREAS**, the total grant award amount for the Town of Avoca is less than \$10,000,000; and

**WHEREAS**, the Final Rule permits cities and towns to utilize "lost revenue/revenue replacement" for any government services; and

**WHEREAS**, the Town, at its meeting on April 12, 2022, previously authorized \$500.00 to be spent on a one-time bonus for an employee who is both a regular employee and also an elected official. The U.S. Treasury has now indicated that elected officials may not receive federal funding.

**NOW, THEREFORE**, be it resolved by the Avoca Town Council, that:

**Section 1.** The Town hereby cancels its 2022 ARPA appropriation for a one-time bonus for an elected town official serving in two roles, and now appropriates the total remaining ARPA funding from the Town's ARPA Fund in the amount of \$25,065.20 for the following 2024 expenses:

<b>2024 Expenses</b>	<b>Cost</b>
Purchase of New Banners	\$3,734.11
Purchase/Installation of Network Security/Firewall Appliance	\$2,009.85
Purchase of HP Laptop	\$2,022.44
Installation of New Security Camera System	\$16,978.00
Purchase of New Printer & Ink Cartridges	\$320.80
<b>Total</b>	<b>\$25,065.20</b>

These funds were originally disbursed from the Town General Fund and the *expenses* are to be transferred into the ARPA Grant Fund in the amount of \$25,065.20.

This adjustment reduces the 2024 General Fund budget by \$25,065.20 and increases the ARPA Grant Fund budget by the same amount.

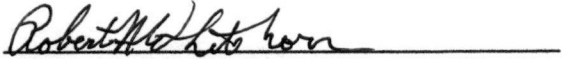
**Section 2.** There is hereby created in the General Revenue budget a line item entitled “Former ARPA Funds.” The Town Council directs the Avoca Recorder/Treasurer and to pay the Town’s General Fund, line item “Former ARPA Funds” for the expenses from the Town’s ARPA Fund in the amount of \$25,065.20.

**Section 3.** The Avoca Recorder/Treasurer is directed to move the expenses for payment of the bonus to the town employee to the Town General Fund.

**Section 4.** On the mandatory Annual ARPA Reports, the ARPA expenses shall be reported under the Expenditure Category (EC) number 6.1 entitled “Revenue Replacement – Provision of Government Services.”

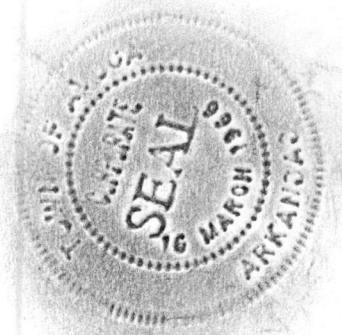
**Section 5.** On the 2024 Annual Publication of the Financial Report due by April 1, 2025, these ARPA expenses, as well as the others that have been paid during the calendar year shall be reported under a new line item entitled “2024 ARPA Expenses.”

PASSED AND ADOPTED this 12th day of November, 2024.

  
Robert Whitehorn, Mayor – Town of Avoca

ATTEST:

  
Nanette Barnes, Recorder/Treasurer – Town of Avoca



User Name: CLAUDIA  
CERTIFICATE OF RECORD  
STATE OF ARKANSAS, COUNTY OF BENTON  
I hereby certify that this instrument was  
Filed and Recorded in the Official Records  
L202460896 11/13/2024 10:48:58 AM  
Brenda DeShields, Circuit Clerk  
BENTON CO, AR FEE \$20.00