

**HARDIN COUNTY FISCAL COURT
RESOLUTION NO. 2022-078**

AMERICAN RESCUE PLAN ACT STATE AND LOCAL FISCAL RECOVERY FUND EXPENDITURE APPROVAL

WHEREAS, the County of Hardin, Kentucky, duly organized pursuant to the laws of the Commonwealth of Kentucky and existing as a political subdivision of the Commonwealth of Kentucky (the "Governmental Agency") has received or been authorized to receive federal funds granted by the American Rescue Plan Act's State and Local Fiscal Recovery Fund ("SLFRF"); and

WHEREAS, the Fiscal Court of the Governmental Agency has previously adopted its Resolution on September 28, 2021, authorizing the County Judge/Executive to execute and deliver this Approval and any subsequent Approvals, and implement the use of the Expenditures contained herein and therein;

WHEREAS, the Governmental Agency desires to spend the amount (the "Expenditure") set forth in Exhibit A, attached hereto and incorporated herein by reference, by and through its County Judge/Executive; and

NOW, THEREFORE the Governmental Agency, and in consideration of the above recitals, hereby undertakes the following:

Section 1 -- Disbursement of Funds. This Approval shall be executed by the Judge/Executive. The content of this Approval with respect to the Expenditure(s) and compliance with the United States Department of the Treasury's Guidance on SLFRF expenditures and other applicable law (the "Treasury/Legal SLFRF Expenditure Compliance Requirements") is subject to the approval of Stites & Harbison, PLLC, as evidenced by its execution hereof.



Section 2 -- Filing. Each of Stites & Harbison, PLLC and Compass Municipal Advisors, LLC is hereby authorized to undertake and complete all filings of notices or information which may be required by law to be filed by the Governmental Agency to satisfy the Treasury/Legal SLFRF Expenditure Compliance Requirements with respect to the Expenditure(s).

Section 3 -- Approval a Contract; Amendment. This Approval may be amended, but only for the purpose of (i) adding to or modifying the details pertaining to the Expenditure, (ii) curing any ambiguity, correcting defects, or supplementing any ambiguous provision contained herein, or (iii) answering questions arising under this Approval.

Section 4 -- Severability. If any one or more of the provisions of this Approval should be determined by a court of competent jurisdiction to be contrary to law then such provisions shall be deemed to be severable from all remaining provisions and shall not affect the validity of such other provisions.

Section 5 -- Effective Date. This Approval shall become effective immediately upon execution, as provided by law.

IN WITNESS WHEREOF, by and through its duly authorized County Judge/Executive, the Governmental Agency has caused this Approval to be duly executed in its name, and as of the date set forth below.

<p>COUNTY OF HARDIN, KENTUCKY</p> <p>By: </p>	<p>Content of Expenditure with respect to the Treasury/Legal SLFRF Expenditure Compliance Requirements reviewed and approved by:</p> <p>STITES & HARBISON, PLLC</p> <p>By: </p>
<p>Title: County Judge/Executive</p>	<p>Title: Member</p>
<p>Date:</p>	<p>Date: 4/21/2022</p>

**EXHIBIT A
EXPENDITURE AMOUNT AND DESCRIPTION**

Expenditure Description:

Sections 602(c)(1)(C) and 603(c)(1)(C) of the American Rescue Plan Act provide recipients with broad latitude to use SLFRF funds for the provision of government services. Per the Interim Final Rule applicable to expenditures of SLFRF funds, Coronavirus State and Local Fiscal Recovery Funds, 86 Fed. Reg. at 26,801, government services “can include, but are not limited to, maintenance or pay-go funded building of infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services.” The Final Rule allows a standard allowance for revenue loss of up to \$10 million, allowing the County to select this standard amount of revenue loss in lieu of completing a full revenue loss calculation. Hardin County has elected to do so and to use that amount for government services. The County will report such election as required by applicable law and Treasury guidance.

In accordance with the foregoing, the County plans to use the standard allowance for revenue loss, to be reported in accordance with Treasury Guidelines and reporting obligations, to fund the following government services provided during the County's Fiscal Year 2021-2022, in a total amount of \$10,000,000.00.

Account Number	Account Name	Original Budget Amount FY 2021-2022	SLFRF Allocation
GENERAL FUND			
01-5001-103-	DEPUTY JUDGE/EXEC/CO OPERATIONS OFFCR SALARY	\$94,419.00	\$71,504.45
01-5001-105-	SECRETARY/ADMIN. ASST.	\$38,720.00	\$34,396.31
01-5001-201	CO. JUDGE/EXEC -SOCIAL SECURITY	\$22,338.00	\$8,352.04
01-5001-202	CO. JUDGE/EXEC -RETIREMENT	\$78,683.00	\$30,836.87
01-5001-205	CO. JUDGE/EXEC -EMPLOYEE INSURANCE	\$29,726.00	\$13,423.34
01-5020-101-	CORONER -SALARY	\$64,152.00	\$46,974.56
01-5020-103-	CORONER -DEPUTIES SALARIES	\$39,527.00	\$81,584.44
01-5020-105-	CORONER -CHIEF DEPUTY/ADMIN SUPPORT	\$50,516.00	\$34,881.60
01-5020-201-	CORONER -SOCIAL SECURITY	\$18,903.00	\$12,397.04
01-5020-202-	CORONER -RETIREMENT	\$57,200.00	\$46,946.28
01-5020-205-	CORONER -EMPLOYEE INSURANCE	\$33,662.00	\$32,027.54
01-5040-102-	CO. TREASURER -SALARY	\$60,426.00	\$47,319.15
01-5040-104-	CO. TREASURER -HR COORDINATOR SALARY	\$39,586.00	\$31,550.61
01-5040-105-	CO. TREASURER -ASSISTANT TREAS. SALARY	\$43,341.00	\$35,449.20
01-5040-106-	CO. TREASURER -PERSONNEL/PAYROLL SPECIA	\$34,573.00	\$30,898.65
01-5040-127-	CO. TREASURER -ACCT. PAYABLE CLERK SAL	\$29,475.00	\$25,768.72
01-5040-142-	CO. TREASURER -OCCUPATIONAL LICENSE TAX COORD		\$6,468.00
01-5040-167-	CO. TREASURER -FINANCE SUPPORT ASST	\$30,657.00	\$25,023.97
01-5040-169-	CO. TREASURER -STAFF ASSISTANT	\$0.00	\$7,054.17
01-5040-201-	CO. TREASURER -SOCIAL SECURITY	\$18,214.00	\$15,310.21
01-5040-202-	CO. TREASURER -RETIREMENT	\$64,160.00	\$52,824.94
01-5040-205-	CO. TREASURER -EMPLOYEE INSURANCE	\$41,113.00	\$34,460.48
01-5075-107-	ECON. DEV. COMMUNITY SUPPORT COORDINATOR	\$0.00	\$17,096.50

* Denotes areas where Governmental Agency must identify the amount of total funds that are allocated to evidence-based interventions.

^Denotes areas where Governmental Agency must report on whether projects are primarily serving disadvantaged communities.

01-5075-201-	ECON. DEV. -SOCIAL SECURITY	\$0.00	\$1,205.94
01-5075-205-	ECON. DEV. -EMPLOYEE INSURANCE	\$0.00	\$5,796.86
01-5085-107-	OCP -BLDGS. & GDS-P/T SUPERVISOR SAL.	\$29,215.00	\$20,475.91
01-5085-177-	OCP -BLDGS. & GDS-MAINT. STAFF SALARY	\$130,199.00	\$67,635.89
01-5085-201-	OCP -BLDGS. & GDS-MAINT. SOCIAL SECURITY	\$13,236.00	\$6,424.51
01-5085-202-	OCP -BLDGS. & GDS-MAINT. RETIREMENT	\$35,089.00	\$17,947.51
01-5085-205-	OCP -BLDGS. & GDS-MAINT. - EMPLOYEE INS.	\$43,716.00	\$15,959.90
01-5091-106-	IT -IT SPECIALIST SALARY	\$59,427.00	\$43,877.60
01-5091-129-	IT -IT HELP DESK TECH SALARY	\$38,877.00	\$28,233.52
01-5091-201-	IT -SOCIAL SECURITY	\$7,522.00	\$4,972.66
01-5091-202-	IT -RETIREMENT	\$26,494.00	\$19,433.98
01-5091-205-	IT -EMPLOYEE INSURANCE	\$16,908.00	\$16,146.88
01-5092-107-	ENGINEERING -ENGINEER'S SALARY	\$90,301.00	\$68,385.10
01-5092-129-	ENGINEERING -GIS COORDINATOR SALARY	\$42,137.00	\$31,765.78
01-5092-131-	ENGINEERING -GIS SPECIALIST SALARY	\$42,737.00	\$31,949.71
01-5092-165-	ENGINEERING -ENGINEER STAFF ASST	\$27,533.00	\$21,502.72
01-5092-201-	ENGINEERING -SOCIAL SECURITY	\$15,510.00	\$11,337.71
01-5092-202-	ENGINEERING -RETIREMENT	\$54,632.00	\$40,460.35
01-5092-205-	ENGINEERING -EMPLOYEE INSURANCE	\$34,157.00	\$26,255.68
01-5115-107-	BLDG. CODE ENF -ENFORCEMENT OFFICIER	\$41,047.00	\$33,037.08
01-5115-201-	BLDG. CODE ENF -SOCIAL SECURITY	\$3,201.00	\$2,527.21
01-5115-202-	BLDG. CODE ENF -RETIREMENT	\$11,273.00	\$9,031.21
01-5115-205-	BLDG. CODE ENF -EMPLOYEE INSURANCE	\$8,293.00	\$6,195.56
01-5135-103-	EM -DEPUTY DIRECTOR	\$46,464.00	\$34,803.90
01-5140-105-	EMS -ADMIN. SUPPORT ASST.	\$41,612.00	\$31,841.56
01-5140-107-	EMS -DIRECTOR EMERG MED SERV	\$68,740.00	\$50,745.60
01-5140-141-	EMS -QA OFFICER SALARY	\$55,660.00	\$42,993.60
01-5140-165-	EMS -ACCOUNT MGR SALARY	\$33,022.00	\$24,374.35
01-5140-179-	EMS -PART-TIME SALARIES	\$174,869.00	\$168,002.17
01-5140-185-	EMS -OTHER SALARIES AND WAGES	\$2,357,571.00	\$1,500,133.51
01-5140-201-	EMS -SOCIAL SECURITY	\$213,729.00	\$138,268.16
01-5140-202-	EMS -RETIREMENT	\$1,200,853.00	\$664,650.60
01-5140-205-	EMS -EMPLOYEE INSURANCE	\$317,714.00	\$218,371.56
01-5205-102-	ANIMAL CARE & CNTRL -DIRECTOR-SALARY	\$55,439.00	\$46,753.60
01-5205-105-	ANIMAL CARE & CNTRL -ANIMAL CONTROL OFFICIERS-SAL	\$107,665.00	\$95,891.99
01-5205-106-	ANIMAL CARE & CNTRL -OPERATIONS COORDINATOR-SALARY	\$39,030.00	\$31,289.21
01-5205-137-	ANIMAL CARE & CNTRL -VETERINARIAN-SALARY	\$74,363.00	\$65,829.68
01-5205-165-	ANIMAL CARE & CNTRL -RECEPTIONIST-SALARIES	\$26,230.00	\$22,652.75
01-5205-172-	ANIMAL CARE & CNTRL -KENNEL TECH-SALARIES	\$102,435.00	\$97,296.12

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01-5205-179-	ANIMAL CARE & CNTRL -P/T KENNEL TECH-SALARIES	\$26,540.00	\$17,933.19
01-5205-201-	ANIMAL CARE & CNTRL -SOCIAL SECURITY	\$33,029.00	\$27,963.16
01-5205-202-	ANIMAL CARE & CNTRL -RETIREMENT	\$116,347.00	\$80,338.06
01-5205-205-	ANIMAL CARE & CNTRL -EMPLOYEE INSURANCE	\$76,735.00	\$59,790.00
01-9100-578-004	GEN. ADMIN. SER. -UT-0444-6195-KUC1-C-HOUSE	\$23,300.00	\$19,165.34
01-9100-578-015	GEN. ADMIN. SER. -UT-KUC1-0232-1150 201 W D	\$8,700.00	\$7,982.19
01-9100-578-029	GEN. ADMIN. SER. -UT-00047985-HWD2-150 PROV WAY	\$8,500.00	\$7,059.72
01-9100-578-030	GEN. ADMIN. SER. -UT-NOL-4002042700-150 PROV WAY	\$67,100.00	\$54,742.70
01-9100-578-031	GEN. ADMIN. SER. -UT-020660-000-EWG-150 PROV WAY	\$12,100.00	\$10,409.09
GENERAL FUND TOTAL:			\$4,792,390.15
ROAD FUND			
02-6103-102-	ROAD DEPT -SUPERVISOR'S SALARY	\$63,182.00	\$42,838.00
02-6103-105-	ROAD DEPT -ASST. RD. SUPERV.SALARY	\$50,961.00	\$37,627.20
02-6103-165-	ROAD DEPT -SECRETARY'S SALARY	\$38,602.00	\$28,503.49
02-6105-143-	ROAD DEPT -ROAD WORKERS' SALARIES	\$459,874.00	\$343,893.13
02-6105-147-	ROAD DEPT -MECHANICS	\$114,589.00	\$73,731.58
02-9400-201-	ROAD DEPT -SOCIAL SECURITY	\$55,874.00	\$39,351.59
02-9400-202-	ROAD DEPT -RETIREMENT	\$196,826.00	\$137,692.44
02-9400-205-	ROAD DEPT -EMPLOYEE INSURANCE	\$128,744.00	\$90,117.02
ROAD FUND TOTAL:			\$793,754.45
JAIL FUND			
03-5101-101-	JAIL -JAILER'S SALARY	\$121,498.00	\$90,330.09
03-5101-103-	JAIL -DEPUTIES/MATRONS SALARIES	\$2,334,380.00	\$1,657,940.01
03-5101-105-	JAIL -ADMR.ASSISTANT'S SALARY	\$58,218.00	\$43,433.60
03-5101-107-	JAIL -CHIEF DEPUTY'S SALARY	\$58,218.00	\$43,433.60
03-5101-177-	JAIL -MAINTENANCE STAFF	\$47,032.00	\$37,061.48
03-5101-179-	JAIL -PART-TIME SALARIES	\$175,447.00	\$133,820.22
03-9400-201-	JAIL -SOCIAL SECURITY	\$214,060.00	\$149,398.31
03-9400-202-	JAIL -RETIREMENT	\$1,231,365.00	\$735,267.20
03-9400-205-	JAIL -EMPLOYEE INSURANCE	\$497,142.00	\$322,686.29
03-9100-578-02	JAIL-UT-0236-3566-KUC1-211 S MLBRY	\$3,900.00	\$2,922.13
03-9100-578-03	JAIL-UT-0387-4314-KUC1-OR2 BLDG S. MLBRY	\$8,900.00	\$8,248.92
03-9100-578-010	JAIL-UT-0689-8278-KUC1-RESTRICTED CUST	\$29,600.00	\$22,274.00
JAIL FUND TOTAL:			\$3,246,815.85
SOLID WASTE FUND			
13-5212-107-	S/W -DIRECTOR/COORDINATOR SALARY	\$54,081.00	\$44,266.35
13-5212-185-	S/W -MAINTENANCE TECHNICIAN SALARIES	\$64,575.00	\$58,908.16

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13-5212-201-	S/W -SOCIAL SECURITY	\$9,078.00	\$7,767.59
13-5212-202-	S/W -RETIREMENT	\$31,978.00	\$21,975.67
13-5212-205-	S/W -EMPLOYEE INSURANCE	\$11,178.00	\$8,342.38
SOLID WASTE FUND TOTAL:			\$141,260.15
E-911 FUND			
80-5145-106-	E-911 -OPERATIONS COORDINATOR-SALARY	\$46,316.00	\$35,545.20
80-5145-107-	E-911 -DIRECTOR-SALARY	\$57,348.00	\$44,244.00
80-5145-141-	E-911 COMMUNICATIONS TRAINING OFFICERS -SALARY	\$47,250.00	\$40,533.78
80-5145-145-	E-911 TELECOMMUNICATOR SHIFT LEADER SALARIES	\$87,641.00	\$66,316.90
80-5145-159-	E-911 TELECOMMUNICATOR SALARIES	\$259,509.00	\$247,946.86
80-5145-185-	E-911 TERMINAL AGENCY COORDINATOR SALARY	\$48,050.00	\$36,807.26
80-5145-201-	E-911 SOCIAL SECURITY	\$71,953.00	\$46,255.68
80-5145-202-	E-911 RETIREMENT	\$253,472.00	\$156,980.54
80-5145-573-008	E-911 -TEL-BTL1-00021000-4	\$6,100.00	\$4,505.76
80-5145-573-011	E-911 -TEL -BTL1-00022024-4	\$21,000.00	\$15,104.43
80-5145-573-013	E-911 -TEL-WIN1-074-900-2269	\$51,600.00	\$38,764.35
80-5145-205-	E-911 EMPLOYEE INSURANCE	\$158,800.00	\$122,501.32
80-5146-141-	E-911-CMRS-COMMUNICATIONS TRAINING OFFICERS SALARIES	\$47,250.00	\$20,247.35
80-5146-145-	E-911-CMRS-TELECOMMUNICATOR SHIFT LEADERS SALARIES	\$87,641.00	\$32,908.00
80-5146-159-	E-911-CMRS-TELECOMMUNICATORS SALARIES	\$259,509.00	\$117,117.97
E-911 FUND TOTAL:			\$1,025,779.40
TOTAL:			\$10,000,000.00

The foregoing Expenditure of Revenue Loss funds, in addition to Stites & Harbison, PLLC and Compass Municipal Advisors, LLC's administrative fees authorized by the September 28, 2021 Resolution, are hereby authorized by the County.

Expenditure Category:

Expenditure Category	EC	Amount Authorized
1: Public Health		
COVID-19 Mitigation & Prevention		
COVID-19 Vaccination^	1.1	
COVID-19 Testing^	1.2	
COVID-19 Contact Tracing^	1.3	
Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Childcare facilities, etc.)*^	1.4	
Personal Protective Equipment^	1.5	
Medical Expenses (including Alternative Care Facilities)^	1.6	
Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)^	1.7	
COVID-19 Assistance to Small Businesses^	1.8	
COVID-19 Assistance to Non-Profits^	1.9	
COVID-19 Aid to Impacted Industries^	1.10	

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Community Violence Interventions		
Community Violence Interventions*^	1.11	
Behavioral Health		
Mental Health Services*^	1.12	
Substance Use Services*^	1.13	
Other		
Other Public Health Services^	1.14	
Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency	-	
2: Negative Economic Impacts		
Assistance to Households		
Household Assistance: Food Programs*^	2.1	
Household Assistance: Rent, Mortgage, and Utility Aid*^	2.2	
Household Assistance: Cash Transfers*^	2.3	
Household Assistance: Internet Access Programs*^	2.4	
Household Assistance: Paid Sick and Medical Leave^	2.5	
Household Assistance: Health Insurance*^	2.6	
Household Assistance: Services for Un/Unbanked*^	2.7	
Household Assistance: Survivor's Benefits^	2.8	
Unemployment Benefits or Cash Assistance to Unemployed Workers*^	2.9	
Assistance to Unemployed or Underemployed Workers (e.g. job training, subsidized	2.10	
Healthy Childhood Environments: Child Care*^	2.11	
Healthy Childhood Environments: Home Visiting*^	2.12	
Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child	2.13	
Healthy Childhood Environments: Early Learning*^	2.14	
Long-term Housing Security: Affordable Housing*^	2.15	
Long-term Housing Security: Services for Unhoused Persons*^	2.16	
Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately	2.17	
Housing Support: Other Housing Assistance*^	2.18	
Social Determinants of Health: Community Health Workers or Benefits Navigators*^	2.19	
Social Determinants of Health: Lead Remediation*^	2.20	
Medical Facilities for Disproportionately Impacted Communities^	2.21	
Strong Healthy Communities: Neighborhood Features that Promote Health and Safety^	2.22	
Strong Healthy Communities: Demolition and Rehabilitation of Properties^	2.23	
Addressing Educational Disparities: Aid to High-Poverty Districts^	2.24	
Addressing Educational Disparities: Academic, Social, and Emotional Services*^	2.25	
Addressing Educational Disparities: Mental Health Services*^	2.26	
Addressing Impacts of Lost Instructional Time^	2.27	
Contributions to UI Trust Funds^	2.28	
Assistance to Small Businesses		
Loans or Grants to Mitigate Financial Hardship^	2.29	
Technical Assistance, Counseling, or Business Planning*^	2.30	
Rehabilitation of Commercial Properties or Other Improvements^	2.31	
Business Incubators and Start-Up or Expansion Assistance*^	2.32	
Enhanced Support to Microbusinesses*^	2.33	
Assistance to Non-Profits		
Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)^	2.34	
Aid to Impacted Industries		
Aid to Tourism, Travel, or Hospitality^	2.35	
Aid to Other Impacted Industries^	2.36	
Other		
Economic Impact Assistance: Other*^	2.37	
3: Public Health-Negative Economic Impact: Public Sector Capacity		
General Provisions		

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Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers	3.1	
Public Sector Workforce: Rehiring Public Sector Staff	3.2	
Public Sector Workforce: Other	3.3	
Public Sector Capacity: Effective Service Delivery	3.4	
Public Sector Capacity: Administrative Needs	3.5	
4: Premium Pay		
Public Sector Employees	4.1	
Private Sector: Grants to Other Employers	4.2	
5: Infrastructure		
Water and Sewer		
Clean Water: Centralized Wastewater Treatment	5.1	
Clean Water: Centralized Wastewater Collection and Conveyance	5.2	
Clean Water: Decentralized Wastewater	5.3	
Clean Water: Combined Sewer Overflows	5.4	
Clean Water: Other Sewer Infrastructure	5.5	
Clean Water: Stormwater	5.6	
Clean Water: Energy Conservation	5.7	
Clean Water: Water Conservation	5.8	
Clean Water: Nonpoint Source	5.9	
Drinking water: Treatment	5.10	
Drinking water: Transmission & Distribution	5.11	
Drinking water: Lead Remediation, including in Schools and Daycares	5.12	
Drinking water: Source	5.13	
Drinking water: Storage	5.14	
Drinking water: Other water infrastructure	5.15	
Water and Sewer: Private Wells	5.16	
Water and Sewer: IJJA Bureau of Reclamation Match	5.17	
Water and Sewer: Other	5.18	
Broadband		
Broadband: "Last Mile" projects	5.19	
Broadband: IJJA Match	5.20	
Broadband: Other projects	5.21	
6: Revenue Replacement		
Provision of Government Services	6.1	\$10,000,000.00
Non-federal Match for Other Federal Programs	6.2	
7: Administrative		
Administrative Expenses	7.1	\$150,000.00
Transfers to Other Units of Government	7.2	
TOTAL EXPENDITURE AUTHORIZED:		\$10,150,000.00

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