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# City of Willoughby Hills

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## ORDINANCE NO. 2020-43

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**A ORDINANCE AMENDING PART ONE – ADMINISTRATIVE CODE, TITLE FIVE – ADMINISTRATIVE, CHAPTER 135 – DEPARTMENT OF FINANCE -- BY THE ADDITION OF A NEW SECTION 135.36 - CORONAVIRUS RELIEF SPECIAL REVENUE FUND TO THE CODIFIED ORDINANCES OF THE CITY OF WILLOUGHBY HILLS AND DECLARING AN EMERGENCY.**

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**WHEREAS**, on March 27, 2020 the United States Department of the Treasury (“Treasury Department”) awarded the State of Ohio (the “State”) Federal Financial Assistance under the Social Security Act as amended by Section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) as the Coronavirus Relief Fund (CRF) (Catalog of Federal Domestic Assistance (CFDA) No. 21.019); and

**WHEREAS**, the Ohio Office of Budget and Management allocated \$13,336,177.64 in said Coronavirus Relief funding (“CARES Act Funding”) to Lake County; and

**WHEREAS**, on May 28, 2020 City Council enacted Ordinance No. 2020-32 authorizing the Mayor or the Mayor’s designee to apply for and accept if awarded CARES Act funding from the County Coronavirus Relief Distribution Fund to provide financial assistance to the City in its efforts to limit the spread of the Corona Virus/COVID-19 among the City’s residents and to deal with the effects of the COVID-19 Pandemic; and

**WHEREAS**, Lake County allocated 3.9916% of the total amount awarded to the County to the City of Willoughby Hills based upon the current Local Government Fund allocation formula; and

**WHEREAS**, on June 29, 2020 the City received \$532,321.51 from the Lake County Auditor’s Office as the City’s share of the CARES Act Funding; and

**WHEREAS**, the Treasury Department has determined that the CARES Act requires that CARES Act Funding may only be used to cover expenses that: (1) are necessary expenditures incurred due to the public health emergency with respect to the novel Coronavirus/COVID-19 disease, (2) were not accounted for in the budget most recently approved as of March 27, 2020 and (3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020; and

**WHEREAS**, the unused balance of CARES Act Funding received by the City must be returned to the State treasury not later than December 28, 2020; and

WHEREAS, pursuant to State House Bill 481 the City is required to establish a separate special revenue fund to account for the receipt and expenditure of CARES Act Funding; and

WHEREAS, since this is a new federal program with a restricted purpose, Ohio local governments have the authority under Ohio Revised Code Section 5705.09 to establish a new special revenue fund without seeking the approval of the Auditor of the State.

***NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WILLOUGHBY HILLS, COUNTY OF LAKE, STATE OF OHIO THAT:***

**SECTION 1.** The existing Chapter 135 – Department of Finance, of the Codified Ordinances of the City of Willoughby Hills be, and the same hereby is, amended by the addition of a new **Section 135.36 - Coronavirus Relief Special Revenue Fund** which shall read and provide in its entirety, as follows:

**135.36 CORONAVIRUS RELIEF SPECIAL REVENUE FUND**

(a) There is hereby created a fund to be known as the Coronavirus Relief Special Revenue Fund to account for the receipt and expenditure of Coronavirus Relief Funds received under the Social Security Act as amended by Section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) along with any other revenue related to this program.

(b) Revenue credited to the Coronavirus Relief Special Revenue Fund shall be used to cover expenses that:

- (1) are necessary expenditures incurred due to the public health emergency with respect to the novel Coronavirus/COVID-19 disease;
- (2) were not accounted for in the budget most recently approved as of March 27, 2020; and
- (3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020;

(c) The Coronavirus Relief Special Revenue Fund is established in accordance with Ohio Revised Code Section 5705.09 Establishment of Funds, Subsection (F) which requires a political subdivision to establish a special revenue fund for each class of revenues derived from a source other than the general property tax which the law requires to be used for a particular purpose. As the CARES Act Funding provided pursuant to the CARES Act is a new federal program with a restricted purpose, the City has the inherent authority to establish a new fund without seeking approval of the Auditor of the State.

**SECTION 2.** The actions of this Council concerning and relating to the passage of this legislation were conducted in lawful meetings of this Council and that all deliberations of this Council and any of its committees that resulted in such formal action were in compliance with all legal requirements including Chapter 107 of the Codified Ordinances of the City of Willoughby Hills.

**SECTION 3.** This Ordinance constitutes an emergency measure in that the same provides for the immediate preservation of the public peace, health, safety and welfare of the inhabitants of the City of Willoughby Hills insofar as:

- (i) it provides for mitigating the impact of the Coronavirus/COVID-19 pandemic and its threat to the health of the City's residents; and
- (ii) there is a limited time imposed by the CARES Act for the City to utilize the CARES Act Funding received; and
- (iii) the creation of the Coronavirus Relief Special Revenue Fund will immediately provide for the efficient, timely and proper accounting of accumulated resources;

wherefore this Ordinance shall be in full force and effect from and after its adoption by this Council and approval by the Mayor.

PASSED: July 23, 2020

  
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Christopher Hallum  
President of Council

Submitted to the Mayor for his approval  
on this 24<sup>th</sup> day of July, 2020

Approved by the Mayor

July 24, 2020

ATTEST:   
\_\_\_\_\_  
Clerk of Council

  
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G. Andrew Gardner Mayor