Ohio | Office of Budget and Management

Mike DeWine, Governor
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Coronavirus Relief Fund (CRF)

Local Government Assistance Program

#IN THIS TOGETHER Ohio

Ohio | Office of Budget and Management

Guidance & Frequently Asked Questions

Funding Period:
March 1, 2020 – December 30, 2020

NOTE: As U.S. Department of the Treasury issues future guidance and clarifications, the specific guidelines listed in this document are subject to change. Changes will be addendums to this document in the Frequently Asked Questions section.

CORONAVIRUS RELIEF FUND (CRF) LOCAL GOVERNMENT ASSISTANCE PROGRAM

The purpose of this document is to provide guidance to local governments receiving Coronavirus Relief Funding through the Ohio Office of Budget and Management as a result of legislation from the Ohio General Assembly allocating federal funding.

Funding Information

Funds were awarded to the State of Ohio as Federal Financial Assistance from the U.S. Department of Treasury. Funds were awarded 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).

Federal Assistance Information

The US Department of Treasury did not provide a notice of award to the State of Ohio, thus a Federal Award Identification Number (FAIN) is unknown and the federal award date is presumed to be the date of enactment of the CARES Act, March 27, 2020.

Funds are considered federal financial assistance and have been assigned a Catalog of Federal Domestic Assistance (CFDA) or Assistance Listing Number of 21.019. Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Performance Period

The U.S. Department of Treasury has determined that CRF funds may only cover costs ***incurred*** between **March 1, 2020 and December 30, 2020**.The U.S. Treasury has not identified a liquidation period, thus it is assumed one does not exist and the close-out date stands at the last date of the performance period. HB 481 dictates the following timelines in use of funds:

- County auditor shall distribute returned funds on or before **October 22, 2020**; and
- The balance of unexpended funds remaining must be returned to the state treasury not later than **December 28, 2020**.

Eligibility

When determining eligibility to distribute CRF funds it received, a local jurisdiction should evaluate all proposed expenditures based on guidance contained within the U.S. Department of Treasury Guidance and Coronavirus Relief Fund Frequently Asked Questions which can be found at https://home.treasury.gov/policy-issues/cares/state-and-local-governments. This guidance document calls out some specific eligibility areas and related Frequently Asked Questions provide information about specific uses, but the examples are not all-inclusive.

CORONAVIRUS RELIEF FUND (CRF)
LOCAL GOVERNMENT
ASSISTANCE PROGRAM

If a jurisdiction has any questions regarding the eligibility of a cost, please contact the Ohio Grants Partnership via e-mail at grant@obm.ohio.gov.

General Eligibility Information

The CARES Act requires that the payments from the CRF only be used to cover expenses that -

(1) are ***necessary*** expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
(2) were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the government; and
(3) were ***incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.***

While the CRF distributions are not required to be the funding of last resort, the expenditures cannot be used in multiple programs or be reimbursed by other funds. Expenditures necessary to take direct action in response to the COVID-19 public health emergency are allowable. The basic eligibility requirement is "a cost is either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget (recently approved as of March 27, 2020) OR (b) the cost is for a ***substantially different use*** from any expected use of funds in such a line item, allotment, or allocation." Expenditures are required to be related to current COVID-19 needs and not in preparation of or stock piling for future emergencies.

Permissible Use of Funds

The following list of specific permissible uses is not intended to be comprehensive:

Medical Expenses

- COVID-19-related expenses of public hospitals, clinics, and similar facilities.
- Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
- Costs of providing COVID-19 testing, including serological testing.
- Emergency medical response expenses related to COVID-19, including emergency medical transportation.
- Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
- Personal Protective Equipment to address the current COVID-19 pandemic.

Public Health and Related Measures

- Expenses for communication and enforcement by governments for public health orders related to COVID-19.

- Expenses for acquisition, distribution, and disposal of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, government facilities, parks, etc., in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.
- Expenses associated with COVID-19 contact tracing.
- Food delivery to vulnerable populations to enable compliance with COVID-19 public health precautions.
- Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
- Expenses of providing paid sick and paid family and medical leave to public employees who are infected/directly impacted to enable compliance with COVID-19 public health precautions. Full costs are eligible despite leave being in previously approved budget.
- COVID-19-related expenses of maintaining correctional facilities and jails, including as related to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
- Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

Personnel

Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are ***substantially dedicated*** to mitigating or responding to the COVID-19 public health emergency are allowable. Personnel that fall into these sector areas are presumed for administrative convenience to be substantially dedicated unless the chief executive determines that specific circumstances indicate otherwise. Each jurisdiction decides if their costs are appropriate by virtue of charging to the CRF, unless the chief executive determines otherwise. **OBM generally defines a benchmark for identifying substantial dedication to be a contribution of 50% or more of time; however, it is up to each jurisdiction to define its own thresholds of substantial dedication and document the justification for that decision.**

In addition, personnel that that were diverted to a **substantially different function** due entirely to the COVID-19 public health emergency and are supporting the response to COVID-19 are allowable. This could mean the repurpose of positions who would have been furloughed or laid off (in other words were underutilized due to COVID) to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

This payroll topic has been a frequent discussion point among states and local leaders in discussions with officials from the U.S. Department of Treasury. Future federal guidance may clarify these requirements. In the meantime, OBM recommends that jurisdictions maintain detailed documentation about decisions to use the CRF for employee payroll.

Equipment

- Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
- Equipment and lease costs if previously unbudgeted and consistent with other criteria.

Economic Support

- Small business assistance related to required and/or voluntary closures and the expenditures related to providing these programs.
- Increased workers compensation related to expanded coverage due to COVID-19.
- Unemployment insurance costs incurred by the Recipient as an employer.
- Financial assistance to individuals and families directly impacted by a loss of income due to COVID-19
    - Could include payment of overdue rent and mortgage to avoid eviction or foreclosure, unforeseen costs for funerals, or other emergency individual needs.

Prohibited Use of Funds

- Revenue replacement/forgone revenue including unpaid property taxes and utility fees.
- Expenses covered by business interruption insurance or reimbursed through other federal aid received in response to COVID-19.
- Expenses that have been or will be reimbursed under any other federal program.
- Any costs, including indirect, administrative, and payroll, that were already in the most recently approved budget as of March 27th.
- Personnel expenses for employees whose work duties are not substantially dedicated to mitigating or responding to COVID-19.
- Personnel costs of private employees paid directly (grants or loans to private employers may be allowed to cover this).

- Workforce bonuses, this prohibition does not include hazard pay or overtime.
- Severance Pay.
- Medicaid Match.
- Property tax assistance, some exceptions may be made if assistance is provided to individuals who have been economically impacted by COVID-19 to prevent foreclosures.
- Prepayments on contracts related to COVID-19, unless this is part of the normal policies and procedures.
- Damages covered by insurances.
- Reimbursement to donors for donated items or services.
- Legal settlements.

Reporting

OBM will require reporting in the OBM grants portal. The grants contact listed on the registration will be provided a log-in to access and complete the financial status reports. OBM is requiring an interim and a final financial status report. The interim report is due October 15th for activity through September 30th and a final financial status report is due December 30th as a close-out report for all activity, from initial payment and any redistributed funds received.

Responsibilities, Records, & Future Audits

The U.S. Treasury has limited compliance to the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, § 200.330 through § 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. Effective internal controls must be established and maintained (2 C.F.R. § 200.303). Every CRF dollar should be accounted for with supporting documentation. Jurisdictions should maintain documentation evidencing that the funds were expended in accordance with federal, state, and local regulations.

The CRF is subject to future audits to ensure appropriate use with ultimate recoupment by Treasury. Records must be made available to OBM, the Ohio Auditor of State, Independent Public Auditors that perform audits on behalf of Ohio Auditor of State, the federal government, and/or other oversight entities for audit or review. While these funds are considered payments, they are also subject to and count towards the threshold of the Single Audit Act (31 U.S.C. § 7501-7507).

CORONAVIRUS RELIEF FUND (CRF)
LOCAL GOVERNMENT
ASSISTANCE PROGRAM

Frequently Asked Questions

NOTE: That this information is provided as a reference and is current as of June 11, 2020. In the event of a conflict between this document and state law, federal law, or U.S. Treasury guidance, the state and federal laws and guidance supersede this document. This document will be updated if the U.S. Treasury provides future clarifications.

The registration form requires a project description, what do I need to put there?
This can be a basic description and can be as simple as "costs incurred by [insert local government] as a result of the COVID-19 public health emergency." OBM recognizes many jurisdictions have not determined specifically how funds will be utilized at the time of registration.

What is the difference between the Authorized Representative and the Grant Contact?
OBM is collecting information from jurisdictions receiving funds to allow for future administration and monitoring. The Authorized Representative is the main executive within the jurisdiction that can authorize acceptance of the funds on behalf of the jurisdiction. The grant contact will be the main person OBM will reach out to for monitoring, obtaining resolutions, or other questions regarding the funds. This contact will be responsible for completing the reporting in the OBM grants portal on behalf of the jurisdiction. Jurisdictions can enter the same person for both contacts if applicable.

Are all jurisdictions required to register on OBM's grants site?
Yes, OBM requires jurisdictions to register on the OBM website at https://grants.ohio.gov/fundingopportunities.aspx. After the registration is approved, the grant contact will receive an e-mail confirmation and a temporary log-in to the OBM grants portal. Grant contacts will access the portal to complete the required interim and final financial reporting.

How do I access the OBM grants portal after receiving a log-in?
The grants portal can be accessed at https://grantsportal.ohio.gov.

When will the financial status reports be due to OBM?
OBM is requiring an interim and a final financial status report. The interim report is due October 15th for activity through September 30th and a final financial status report is due December 30th as a close-out report for all activity, from initial payment and any redistributed funds received.

Is a jurisdiction required to pass a resolution stating that they do not want funding if they do not wish to receive the funds? In this case, does the funds remain in the County treasury until the October redistribution mandated under the legislation or can the share be added back into the county-wide pool and reallocated over the remaining taxing districts?
HB 481 does not contemplate an ability to redistribute across jurisdictions prior to October. It does indicate the legislative authority must adopt the resolution or ordinance, or the subdivision's share of the money shall remain in the County's fund. Therefore, a jurisdiction may elect to not participate and not adopt a resolution. In such cases, the funds would remain in the county treasury and would be redistributed in October.

HB 481 states that counties must disburse funds to cities, villages, and townships within seven days of receiving funds from the state, but also requires each local jurisdiction to pass a resolution/ordinance accepting the funding and the provisions of the CARES Act. If a county receives a local subdivision's resolution on day 8, or 10, or 30, can the county disburse the funding to the local government?
Yes. If a local subdivision submits a resolution/ordinance to the county more than seven days after the county has received the disbursement of Coronavirus Relief Funds from the state and prior to October 15, the county can disburse the funds to the subdivision. In such cases, counties should disburse the funding to the subdivision within seven days of receiving the resolution/ordinance.

Is a County required to hold funds until all jurisdictions approve resolutions?
HB 481 requires a local jurisdiction to submit a resolution or ordinance to the County Auditor and to OBM. A County is required to not disburse to a jurisdiction until a resolution or ordinance is approved and submitted as directed by HB 481. A County can distribute to all jurisdictions that met the requirements as soon as they receive the funds from OBM and should not wait until all jurisdictions comply.

Where should the resolution or ordinance required by HB 481 be sent?
A jurisdiction is required to send their resolution/ordinance to their County Auditor and to OBM. OBM is accepting electronic copies to the Ohio Grants Partnership e-mail box at grants@obm.ohio.gov.

Should my local government setup a separate fund to account for the CARES Act Coronavirus Relief Fund (CRF) distribution under HB 481?
Yes, local governments will need a separate Special Revenue Fund to separately track the receipt and expenditure activity of the CRF distributed pursuant to HB 481. Since this is a new federal program with a restricted purpose, local governments have authority under Ohio

Revised Code Section 5705.09 to establish the new fund, without seeking Auditor of State (AOS) approval (see AOS FAQs at: https://www.ohioauditor.gov/resources/covid19/Coronavirus_new_FAQ_final.pdf).

Should my local government setup a separate fund to account for CARES Act Coronavirus Relief Fund (CRF) subawards/loans received from the City of Columbus, Cuyahoga County, Franklin County, Hamilton County, Montgomery County, or Summit County?

These six local governments are direct recipients of CRF assistance from the U.S. Department of Treasury. Under the authority of the CARES Act and guidelines published by Treasury, these six local governments can make subgrants/loans to public or private entities within their jurisdictions so long as they are consistent with the requirements established by the CARES Act and Treasury.

In addition to subawards they may receive from the six prime recipients, local governments within these jurisdictions will receive an allocation of CRF from the State of Ohio pursuant to HB 481. Where this is the case, local governments should take care to establish separate Special Revenue Funds for each CRF award.

In addition to the CARES Act CRF Fund, should my local government setup a separate fund to account for other CARES Act and federal COVID-19 financial assistance?

Local governments should refer to the terms and conditions of their federal award. Generally, federal programs with new or expanded COVID-19 assistance require separate accountability and local government will need to establish either a Special Revenue Fund (for a new program) or a subfund/special cost center (for expanded assistance within an existing federal program) to separately track the receipt and expenditure activity of the COVID-19 funding.

Are these funds allowed to be used as cost-share or match to other federal grant programs?

The U.S. Department of Treasury has indicated to states that these funds cannot be used for match for federal programs. There has been indication that these funds are eligible for the 25% local cost share match for disaster funds from the Federal Emergency Management Agency (FEMA); however, this has not yet been included in the U.S. Treasury guidance or FAQs. OBM does not allow use of CRF funds for this match until the U.S. Department of Treasury provides written guidance to this effect in updated Frequently Asked Questions.

What does the prohibition, or limitation against using CRF Funds for costs already in an approved budget prior to March 27 mean? Does this mean I am unable to be reimbursed if I already incurred the costs with budgeted funds?

A cost is allowable if either: 1. The cost cannot lawfully be funded using a line item, allotment, or allocation within that budget, or 2. The cost is for a substantially different use from an expected

use of funds in such a line item, allotment, or allocation. A jurisdiction may have incurred costs prior to the receipt of CRF funds in response to COVID-19 utilizing budgeted resources that were previously budgeted for another purpose. Thus, necessitating a reimbursement – and that is allowable.

This may be best explained by considering the following hypothetical example: If the jurisdiction's most recently approved budget prior to March 27, 2020 had a provision to allocate $10,000 for personal protective equipment (PPE) to address COVID-19. The jurisdiction must use their funds to purchase $10,000 of PPE and any amounts spent over $10,000 for PPE can be covered by CRF monies.

What is "the most recently approved" budget and how do adjustment, amendment or supplemental appropriations effect the use of CRF funds?
The "most recently approved" budget refers to the enacted budget for the relevant fiscal period for your jurisdiction, which includes subsequent supplemental appropriations or other budgetary adjustments, or amendments made in response to COVID-19 that were approved prior to March 27, 2020. Temporary appropriation measures allowable by Ohio law that were passed prior to March 27, 2020 are considered an approved budget.

Generally, what expenses related to cleaning government buildings and facilities are allowable uses of the CRF funds?
Expenses for disinfection of public areas, buildings, parks, and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency, is an allowable expense.

Can payroll expenses, which are already budgeted, be funded by CRF funds?
CRF money can be used for payroll expenses for public safety, public health, health care, human services, and similar employees whose services are ***substantially dedicated*** to mitigating or responding to COVID-19 public health emergency. Further, personnel that were diverted to a ***substantially different function*** due entirely to the COVID-19 public health emergency to mitigating or responding to COVID-19 are allowable expenses.

Per US Treasury guidance, the basic eligibility requirement is for a "cost" is either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget (recently approved as of March 27, 2020) OR (b) the cost is for a ***substantially different use*** from any expected use of funds in such a line item, allotment, or allocation." Personnel that were diverted to a ***substantially different function*** due to the COVID-19 public health emergency are eligible regardless of being previously budgeted. It may be necessary to show ***substantially dedicated*** personnel costs were not accounted for in the budget as it was on March 27, 2020.

Jurisdictions should look to additional areas where there are costs that were not originally planned or there were increases to the budgeted amounts such as hazard pay, overtime, backfill, increased personnel, Families First COVID leave time, increased shifts, etc. In addition, a jurisdiction may find ***substantially dedicated*** personnel are performing ***substantially different functions*** responding to the COVID-19 public health emergency which then allows costs for previously budgeted personnel. An example may be law enforcement personnel performing support to a food bank mission.

CRF funds can also be used for payroll expenses of staff hired to meet COVID-19 response needs (such as additional EMS, additional health department personnel, additional sanitation staff, contact tracers, COVID grant monitors, etc.)

What constitutes "substantially dedicated" for payroll expenses of which employees can be funded with CRF funds?
OBM generally defines a benchmark for identifying substantial dedication to be a contribution of 50% or more of time; however, it is up to a jurisdiction to define its own thresholds of substantial dedication and to maintain clear documentation of the justification for that decision.

Must jurisdictions keep time sheets or other accounting of the time that an employee spends on COVID-19 related work to document that the employee is "substantially dedicated"?
For public safety, public health, health care, human services, and similar employees whose services are ***substantially dedicated*** it is presumed for administrative convenience that personnel costs related to these areas are substantially dedicated unless the chief executive determines that specific circumstances indicate otherwise. For personnel that were diverted to a ***substantially different function*** due entirely to the COVID-19 public health emergency to mitigating or responding to COVID-19 there must be some supporting documentation or evidence which corroborates the substantially different use and the time charged. Time sheets may be useful documentation for audit purposes.

When can CRF funds be used to cover payroll expenses of employees on leave?
In order to use CRF money to pay for leave, the leave must comply with the leave required in the Families First Coronavirus Response Act (FFCRA). If the jurisdiction cannot ensure that the leave was taken for reasons outlined in FFCRA, then CRF money cannot be used for leave (such as leave taken because an employee cannot work from home). Regardless of what your government calls the leave - bonus leave, emergency leave, etc. - the leave is reimbursable if used for FFCRA leave. OBM suggests structuring leave under the FFCRA leave types and making sure that employees are properly recording time. Budget amendments and changes to your government's budget do not affect the ability to reimburse these expenses.

Can CRF be used for hazard pay and how should hazard pay be determined?
Hazard pay is an allowable expense; however, please note that the U.S. Treasury guidance has limited allowable hazard pay to those employees who are performing hazardous duty work directly responding the COVID-19. The local government must determine the rate of hazard pay

to be provided and that should be set forth in a policy. Hazard pay cannot be across the board to all employees and must relate to COVID-19. Hazard pay is a form of payroll expense and so CRF payments may only be used to cover hazard pay for individuals that meet the other requirements for eligible CRF payroll expenses.

Can my jurisdiction use a portion of its distribution to set up a grant program, including programs to non-profits that serve homeless, hungry, mental health or other impacted groups?
Yes, your jurisdiction can set up and administer a grant program if the grants are directly related to remediating or responding to COVID-19 and meet the requirements for eligibility in the US Department of Treasury guidance. Keep in mind the Uniform Guidance, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, are applicable.

Can my jurisdiction provide funds to another governmental entity such as a health department, fire district, agricultural society, school district, etc.?
Yes, provided the funds are to be used as a necessary expenditure due to the public health emergency and meet the eligibility criteria as outlined in this guidance document and the US Treasury guidance. Revenue replacement or losses in revenue are not eligible. Jurisdictions should evaluate and document the relationship when providing funds to determine if a contractor or subrecipient relationship exists. Jurisdictions can find a checklist for use to make this determination and document at https://www.agacgfm.org/Intergov/More-Tools/Subrecipient-vs-Contractor-Checklist.aspx Keep in mind the Uniform Guidance, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, are applicable.

Can I dispose of assets purchased with CRF funds?
If assets are disposed of prior to December 30, 2020, then the proceeds are subject to the restrictions on eligible use of payments from the Fund.

What happens if there is interest earned on CRF funds?
Funds are not subject to the Cash Management Improvement Act of 1990. Interest funds earned must be used place back into the program and used in a manner consistent with the U.S. Department of Treasury guidance on eligible costs within the performance period.

Under FEMA, there are equipment use rates to determine cost. Is there something comparable under this funding?
There are no schedules for equipment time.

Are in-kind costs such as donated time allowable to be reimbursed using a standard labor rate?
No, only actual costs incurred.

Can CRF funds be used to reimburse for expenses already incurred (dating back to 3/1/2020) or only for new expenses going forward?
CRF monies can be used to reimburse expenses already incurred dating back to March 1, 2020 assuming the expense meets the other requirements for use of the Coronavirus Relief Fund. Per U.S. Treasury Guidance, costs must have been incurred on or after March 1, 2020. Treasury guidance defines "incurred" as being "when the responsible unit of government has expended funds to cover the cost." Thus, if a jurisdiction obligated funds for COVID-19 related expenses prior to March 1, 2020 but had not yet expended those funds as of March 1, 2020 those expenses are an allowable use.

Can CRF funds be used to pay for expenses in preparation for a future COVID-19 outbreak or for pandemic public health measures for a future pandemic or disaster?
CRF funds may be used only for expenditures necessary to address the current COVID-19 public health emergency. CRF funds cannot be used to prepare for or stockpile excess supplies for possible use related to future disasters. However, it may be necessary to create a reserve of eligible items to address areas that are likely to be impacted by the current COVID-19 pandemic.

When is a cost incurred?
A cost is incurred when the responsible party has expended funds to cover the cost. This means when a check or electronic fund transfers are issued. This includes subawards to municipalities or businesses.

Can we prepay for services or goods that will be provided or received after December 30, 2020?
No. Prepayment for any goods or services is not allowed.

If the funds are encumbered, would they be considered spent?
No. The US Treasury considers "incurred" as money being spent, checks issued, payments made, etc. Therefore, encumbrances and/or obligations are not considered an incurred expense.

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Will receiving CRF funds impact or limit the amount of FEMA Category B reimbursement that my jurisdiction is eligible for?

Unlike CRF funding, which was appropriated in specific total dollar amounts, the total dollar amounts of FEMA Category B reimbursement that an applicant may receive is not capped at an overall dollar amount. If a local government exhausts its CRF funds and still has COVID-19 expenses that are eligible for FEMA Category B reimbursement, it may still apply to FEMA for reimbursement of those funds. It is important to avoid duplication of benefits. Expenses paid for with CRF funds cannot also be reimbursed by FEMA, and vice versa. Jurisdictions should carefully track both their COVID-19 expenses along with all sources of federal funds used to pay for those expenses to avoid duplication of benefits and to be prepared to document no duplication of benefits if requested by OBM, the Auditor of State, or federal oversight agency.

Is the County I received funds through responsible for monitoring my activities with the funds?

No, the Office of Budget and Management will be performing subrecipient monitoring of the financial activities with the funds. The County will be responsible for the distribution of the funding within the guidelines of the enacted legislation.

Who is my grant contact at OBM for questions or concerns?

The Ohio Grants Partnership is available to answer any questions or concerns that you may have via e-mail at grants@obm.ohio.gov.

What is the process for returning funds to the State of Ohio?

Final returns of payment must be received by the Office of Budget and Management no later than December 28, 2020. Returns can be made via check payable to the Treasurer of the State of Ohio and mailed to:

Ohio Office of Budget and Management
ATTN: Fiscal Section
30 E. Broad St., 34th Floor
Columbus, OH 43215

President of Council
CHRISTOPHER HALLUM

Vice President of Council
MICHAEL KLINE.

Clerk of Council
JOANNE MONACO

City of Willoughby Hills

Council
NANCY E. FELLOWS
JOE JARMUSZKIEWICZ
DANIEL KNECHT
TANYA TAYLOR DRAPER
DANIEL S. ZEGARAC

ORDINANCE NO. 2020-50

AN ORDINANCE AUTHORIZING AND DIRECTING THE MAYOR TO SIGN ANY AND ALL NECESSARY DOCUMENTS TO SECURE THE PURCHASE OF AN AMBULANCE USING CORONAVIRUS RELIEF FUNDS ("CRF") AND DECLARING AN EMERGENCY.

WHEREAS, funds were awarded to the State of Ohio as Federal Financial Assistance from the U.S. Department of Treasury 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"); and

WHEREAS, the City of Willoughby Hills ("the City") has received seven hundred ninety-eight thousand four hundred and eighty-two dollars and twenty-six cents ($798,482.26) of these funds from the U.S. Treasury through the State of Ohio and the Lake County Auditor; and

WHEREAS, the Office of Budget and Management ("OBM") established a fourteen-page "CRF Local Government Assistance Program" document to provide guidance to local governments receiving funding (**EXHIBIT 1**); and

WHEREAS, the City has statutory authority to disburse these funds under this Agreement as provided by City Ordinance 2020-44 adopted by Council on July 23, 2020; and

WHEREAS, page two (2) of the OBM document confirms "emergency medical transportation" as an allowable CRF expenditure and necessity can be confirmed by way of increased tracking of COVID-19 runs and a demonstration of an increase in staffing needs to handle the increase caused by COVID-19; and

WHEREAS, pursuant to the Fire Department Memorandum from Fire Chief Robert Gandee to Mayor/Safety Director G. Andrew Gardner dated September 4, 2020 **(EXHIBIT 2),** Fire Chief Robert Gandee respectfully requested approval to purchase a 2019 Ford F-550 4X4 Type I Life Line Ambulance at a net cost of two hundred thirty-nine thousand two hundred dollars ($239,200), less four thousand six hundred dollars ($4,600) for Ford Chassis GPC credit, and additional vehicle equipment in the amount of sixty-two thousand six hundred dollars ($62,600), which makes the total purchase price for this Ambulance and equipment to be two hundred ninety-seven thousand two hundred dollars ($297,200), as noted on the quote provided by Mr. Terry Pfund of Pfund Superior Sales Co., Inc., 515 E. Turkeyfoot Lake Road, Suite D, Akron, OH 44319 **(EXHIBIT 3)**; and

WHEREAS, Fire Chief Gandee has requested this emergency purchase be authorized and paid for with CRF funding as it is a necessary expenditure (not accounted for in the most recently approved budget for the City) to help mitigate and respond to the COVID-19 public health emergency; and

WHEREAS, Fire Chief Gandee further justifies this expenditure through CRF funding with the following facts:

1) The new ambulance is better equipped to protect our Fire/EMS crews against COVID-19 and any other highly contagious viruses.