

RESOLUTION 2020 – 15

**FINDING THAT SMALL BUSINESS PROGRAMS AND PUBLIC SAFETY/
INCIDENT COMMAND PERSONNEL ARE SUBSTANTIALLY DEDICATED TO
MITIGATING OR RESPONDING TO THE COVID-19 HEALTH EMERGENCY
AND DECLARING AN EMERGENCY**

WHEREAS, the Coronavirus Aid, Relief, and Economic Security Act, 116 Public Law 136, (the CARES Act) was signed into law by the President of the United States on March 27, 2020; and

WHEREAS, the Ohio General Assembly established a process for distributing funds provided by the “Coronavirus Aid, Relief, and Economic Security Act” in House Bill 481 of the 133rd General Assembly (HB 481); and

WHEREAS, HB 481 requires subdivisions receiving funds under Section 1 of the act, to pass a resolution affirming that funds from the County Coronavirus Relief Distribution Fund may be expended only to cover costs of the subdivision consistent with the requirements of section 5001 of the CARES Act as described in 42 U.S.C. 801(d), and any applicable regulations before receiving said funds; and

WHEREAS, on July 13, 2020 this Council adopted Resolution 2020-5 and affirmed that all funds received from the Warren County Coronavirus Relief Distribution Fund pursuant to HB 481 be expended only to cover costs of the City of Mason consistent with the requirements of Section 5001 of the CARES Act as described in 42 U.S.C. 801(d) and any applicable regulations and guidance; and

WHEREAS, the Ohio Office of Budget and Management (OBM), in its Guidance & Frequently Asked Questions, updated August 28, (OBM Guidance) directed local jurisdictions to “evaluate all proposed expenditures based on guidance contained with the U.S. Department of Treasury Guidance and Coronavirus Relief Fund Frequently Asked Questions”; and

WHEREAS, the OBM Guidance further advised that expenses allowed include Public Health and Related Measures related to COVID-19; and

WHEREAS, the OBM Guidance further advised that “it is presumed for administrative convenience that personnel costs related to [public safety] are substantially dedicated” for purposes of the CARES Act unless the chief executive of the entity receiving the funds determines otherwise; and

WHEREAS, the OBM Guidance further advised that personnel costs related to “personnel that that were diverted to a substantially different use due entirely to the COVID-19 public health emergency and are supporting the response to COVID-19” are eligible expenditures of CARES Act funds unless the chief executive of the entity receiving the funds determines otherwise; and

WHEREAS, the United States Department of the Treasury (Treasury), in its Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments dated September 2, 2020,

(Treasury Guidance) advised that “[p]ayroll 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 eligible expenditures of CARES Act funds; and

WHEREAS, the Treasury Guidance further advised that “public health and public safety employees meet the substantially dedicated test, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise. This means that, if this presumption applies, work performed by such employees is considered to be a substantially different use than accounted for in the most recently approved budget as of March 27, 2020. All costs of such employees may be covered using payments from the Fund for services provided during the period that begins on March 1, 2020, and ends on December 30, 2020”; and

WHEREAS, the Treasury, in its Coronavirus Relief Fund Frequently Asked Questions dated October 19, 2020, (Treasury FAQ) advised that personnel costs 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. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency” are eligible expenditures of CARES Act funds unless the chief executive of the entity receiving the funds determines otherwise; and

WHEREAS, the Treasury FAQ further advised that “public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel”; and

WHEREAS, the Treasury Guidance advised that “[e]xpenses associated with the provision of economic support in connection with the COVID-19 public health emergency” are eligible expenditures of CARES Act funds;

NOW THEREFORE BE IT RESOLVED, by the Council of the City of Mason, Ohio, seven members elected thereto concurring:

Section 1. In reliance on the Treasury Guidance, Treasury FAQ, and OBM Guidance and having examined the circumstances of the City of Mason, this Council finds and determines that the following City of Mason activity was utilized for the response to the COVID-19 public health emergency:

- Small business communication/programs including the MADE CDC and Mason CIC;
- Communication to the public through CenterPoint to the general public;
- Pandemic daycare for first responders and healthcare workers;
- Acquisition, distribution and disposal of medical and protective supplies;
- Disinfection of public areas and other facilities;
- Delivery and assistance to vulnerable population to enable compliance state orders;

- Expense of providing leave to public employees due to infection or precautions;
- Personal protection equipment and facilities protection equipment
- Unemployment for public employees that are billed by the State of Ohio
- Technology to telecommuting and precautions in the work environment

Section 2. In reliance on the Treasury Guidance, Treasury FAQ, and OBM Guidance and having examined the circumstances of the City of Mason, this Council finds and determines that the following City of Mason positions are substantially dedicated to mitigating or responding to the COVID-19 public health emergency:

- Incident Commanders, Section Chiefs, and Deputy Section Chiefs;
- Fire Department Emergency Medical Services;
- Police Department Campus Safety;
- Small Business Support and Recovery Team;
- Mason Community Center Pandemic Daycare

Therefore, current and future distributions of CARES Act funds to the City of Mason may be expended to cover the payroll and benefits of the positions listed above.

Section 3. While CARES Act funding is available and the COVID-19 emergency continues, the City Manager is authorized to make emergency purchases under Codified Ordinance §137.14 with subsequent council approval after the purchase for the emergency response.

Section 4. That this Resolution is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall be effective immediately upon its adoption. The reason for said declaration of an emergency is the need to allocate CARES Act eligible funds at the earliest possible date.

Passed this 26th day of October 2020.

Mayor

Attest:

Clerk of Council