



Alachua County, FL

Special Meeting

Meeting Agenda - Final

Tuesday, December 1, 2020

1:30 PM

Policy Discussion

The public may attend and participate in this meeting virtually and in-person. Public comment will be taken both virtually and in-person.

Attending virtually: The public may also attend virtually through Cox Channel 12, Facebook, and the County's Video on Demand website. For meeting audio only, call 301-715-8592, and when prompted, use code 670 965 3024.

Attending in-person: The public who attend in-person must wear a facial covering at all times. Public seating will be made available up to the capacity that permits adequate social distancing.

Public comment: The public may submit comments, written or photographic documents to the Board through email (bocc@alachuacounty.us) before the meeting or by participating when prompted to by the Chair of the Board. Virtual participation is available through the public comment message line. When prompted to call during the meeting, please call 929-205-6099 (enter meeting code 273 174 8038). Callers will be put in a queue, and prompted when it is their turn to speak. **TO AVOID FEEDBACK, CALLERS TO THE PUBLIC COMMENT MESSAGE LINE MUST TURN DOWN THEIR MEETING SOUND WHEN ADDRESSING THE COMMISSION.** Callers should state their names and limit comments to two minutes. When prompted for in-person public comment, in-person participants should follow the direction of the Chair to participate.

All persons are advised that, if they decide to contest any decision made at any of these meetings, they will need a record of the proceedings and, for such purpose they may need to ensure that verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based. (Section 286.0105 Florida Statutes)

If you have a disability and need an accommodation in order to participate in this meeting, please contact the Alachua County Equal Opportunity Office at (352)374-5275 at least 2 business days prior to the meeting. TTY users please call 711 (Florida Relay Service).

Approval of Agenda**Items for Discussion****1. [20-1039](#) CARES Act Plan**

Fiscal Consideration: All of the Funds will be covered by funding of the CARES Act from the State of Florida, however, approximately \$26 Million will be on a cost-reimbursement basis.

- Recommended Action:**
- 1) Approve an inter-fund loan from the General Fund of \$26 Million to the CARES Act fund until reimbursement from the State of Florida is received.
 - 2) Authorize the Manager, or designated staff or consultant, to reallocate funds between approved programs (including from contingency) and between any eligible subrecipients/recipients within each program, including new subrecipients if they are eligible, to expedite funding with the intent of maximizing funding delivery to eligible recipients and subrecipients.
 - 3) Authorize the Manager, or designated staff or consultant, to file, submit, prepare online, and approve budget adjustments or any like action to amend the adopted Alachua County CARES Act Plan in accordance with the Plan.
 - 4) Authorize the Manager or Chair to sign subrecipient agreements for any amounts, memoranda of understanding, and similar documents necessary for these changes.
 - 5) Authorize the Manager, or designated staff or consultant, to sign and file any needed documents with the State of Florida, including FDEM, to expedite the receipt of funds and approval of the plan, regardless of amount, as long as it is consistent with the Board's approved modified Alachua County CARES Act Plan.
 - 6) Approve all decisions of the Manger relating to this CARES Act plan since the last CARES Act meeting.

[US Treasury Coronavirus-Relief-Fund-Frequently-Asked-Questions 10192020.pdf](#)
[FL-FAQs-for-LG-October-14.pdf](#)

[Alachua County CARES Act - Update 12.01.20.pptx](#)
[CARES Act Plan final AS 11.20.20.docx](#)

Closing Comments

Public Comment

Commission Comment

Adjourn



Agenda Item Summary

Agenda Date: 12/1/2020

Agenda Item No.: 1.

Agenda Item Name:

CARES Act Plan

Presenter:

Michele Lieberman, Tommy Crosby 337-6205, April Shuping - CRI

Description:

CARES Act Plan update

Recommended Action:

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- 2) Authorize the Manager, or designated staff or consultant, to reallocate funds between approved programs (including from contingency) and between any eligible subrecipients/recipients within each program, including new subrecipients if they are eligible, to expedite funding with the intent of maximizing funding delivery to eligible recipients and subrecipients.
- 3) Authorize the Manager, or designated staff or consultant, to file, submit, prepare online, and approve budget adjustments or any like action to amend the adopted Alachua County CARES Act Plan in accordance with the Plan.
- 4) Authorize the Manager or Chair to sign subrecipient agreements for any amounts, memoranda of understanding, and similar documents necessary for these changes.
- 5) Authorize the Manager, or designated staff or consultant, to sign and file any needed documents with the State of Florida, including FDEM, to expedite the receipt of funds and approval of the plan, regardless of amount, as long as it is consistent with the Board's approved modified Alachua County CARES Act Plan.
- 6) Approve all decisions of the Manger relating to this CARES Act plan since the last CARES Act meeting.

Prior Board Motions:

November 2, 2020 -

Commissioner Cornell moved the following:

1. Approve the programmatic changes presented by staff to add an allocation for public safety officer salaries for County government and municipalities with an amount to be determined by the Manager upon conclusion of the other program elements and a finding of necessity related to the COVID-19 public health emergency of all aspects of the plan as approved and amended; and to authorize the County Manager, or designated staff or consultant, to file, submit, prepare on-line,

approve budget adjustments of any amount or any like action to amend the adopted Alachua County Cares Act plan in accordance with the Board's approved changes, in compliance with State of Florida requirements.

2. Authorize the County Manager or Chair to sign sub-recipient agreements for any amounts, memoranda of understanding, and similar documents necessary to implement these changes.

3. Authorize the County Manager, or designated staff or consultant, to sign and file any needed documents with the State of Florida, including FDEM, to expedite the receipt of funds and approval of the plan, regardless of amount as long as it is consistent with the Board's approved modified Alachua County Cares Act plan.

2nd Wheeler

The motion carried 5-0.

All prior historical actions are included as attachments and/or the "Related Files" tab of the agenda item.

Fiscal Consideration:

All of the Funds will be covered by funding of the CARES Act from the State of Florida, however, approximately \$26 Million will be on a cost-reimbursement basis.

Background:

All of the background information is in the attachments and related files listed.

**Coronavirus Relief Fund
Frequently Asked Questions
Updated as of October 19, 2020¹**

The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, updated as of September 2, 2020 (“Guidance”).² Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

A. Eligible Expenditures

1. *Are governments required to submit proposed expenditures to Treasury for approval?*

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

2. *The Guidance says that funding can be used to meet 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. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?*

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

3. *The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a “substantially different use” for purposes of the Fund eligibility?*

Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

¹ On August 10, 2020, these Frequently Asked Questions were revised to add Questions A.49–52. On September 2, 2020, Questions A.53–56 were added and Questions A.34 and A.38 were revised. On October 19, 2020, Questions A.57–59 and B.13 were added and Questions A.42, 49, and 53 were revised.

² The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

4. *May a State receiving a payment transfer funds to a local government?*

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

5. *May a unit of local government receiving a Fund payment transfer funds to another unit of government?*

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

6. *Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?*

No. For example, a county recipient is not required to transfer funds to smaller cities within the county’s borders.

7. *Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?*

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

8. *Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?*

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

9. *Are States permitted to use Fund payments to support state unemployment insurance funds generally?*

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

10. *Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?*

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.

11. *The Guidance states that the Fund may support a "broad range of uses" including payroll expenses for several classes of employees whose services are "substantially dedicated to mitigating or responding to the COVID-19 public health emergency." What are some examples of types of covered employees?*

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include 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 also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

12. *In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers' compensation coverage. Is the cost of this expanded workers compensation coverage eligible?*

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

13. *If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?*

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

14. *May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?*

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

15. *May Fund payments be used for COVID-19 public health emergency recovery planning?*

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

16. *Are expenses associated with contact tracing eligible?*

Yes, expenses associated with contact tracing are eligible.

17. *To what extent may a government use Fund payments to support the operations of private hospitals?*

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

18. *May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?*

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

19. *May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?*

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

20. *Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?*

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

21. *May recipients create a “payroll support program” for public employees?*

Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

22. *May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?*

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.

23. *May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?*

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

24. *The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?*

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

25. *The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?*

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

26. *May Fund payments be used to assist impacted property owners with the payment of their property taxes?*

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

27. *May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?*

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

28. *Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?*

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

29. *The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?*

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

30. *The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?*

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

31. *May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?*

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

32. *Must a stay-at-home order or other public health mandate be in effect in order for a government to provide assistance to small businesses using payments from the Fund?*

No. The Guidance provides, as an example of an eligible use of payments from the Fund, expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. Such assistance may be provided using amounts received from the Fund in the absence of a requirement to close businesses if the relevant government determines that such expenditures are necessary in response to the public health emergency.

33. *Should States receiving a payment transfer funds to local governments that did not receive payments directly from Treasury?*

Yes, provided that the transferred funds are used by the local government for eligible expenditures under the statute. To facilitate prompt distribution of Title V funds, the CARES Act authorized Treasury to make direct payments to local governments with populations in excess of 500,000, in amounts equal to 45% of the local government's per capita share of the statewide allocation. This statutory structure was based on a recognition that it is more administratively feasible to rely on States, rather than the federal government, to manage the transfer of funds to smaller local governments. Consistent with the needs of all local governments for funding to address the public health emergency, States should transfer funds to local governments with populations of 500,000 or less, using as a benchmark the per capita allocation formula that governs payments to larger local governments. This approach will ensure equitable treatment among local governments of all sizes.

For example, a State received the minimum \$1.25 billion allocation and had one county with a population over 500,000 that received \$250 million directly. The State should distribute 45 percent of the \$1 billion it received, or \$450 million, to local governments within the State with a population of 500,000 or less.

34. *May a State impose restrictions on transfers of funds to local governments?*

Yes, to the extent that the restrictions facilitate the State's compliance with the requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance and other applicable requirements such as the Single Audit Act, discussed below. Other restrictions, such as restrictions on reopening that do not directly concern the use of funds, are not permissible.

35. *If a recipient must issue tax anticipation notes (TANs) to make up for tax due date deferrals or revenue shortfalls, are the expenses associated with the issuance eligible uses of Fund payments?*

If a government determines that the issuance of TANs is necessary due to the COVID-19 public health emergency, the government may expend payments from the Fund on the interest expense payable on TANs by the borrower and unbudgeted administrative and transactional costs, such as necessary payments to advisors and underwriters, associated with the issuance of the TANs.

36. *May recipients use Fund payments to expand rural broadband capacity to assist with distance learning and telework?*

Such expenditures would only be permissible if they are necessary for the public health emergency. The cost of projects that would not be expected to increase capacity to a significant extent until the need for distance learning and telework have passed due to this public health emergency would not be necessary due to the public health emergency and thus would not be eligible uses of Fund payments.

37. *Are costs associated with increased solid waste capacity an eligible use of payments from the Fund?*

Yes, costs to address increase in solid waste as a result of the public health emergency, such as relates to the disposal of used personal protective equipment, would be an eligible expenditure.

38. *May payments from the Fund be used to cover across-the-board hazard pay for employees working during a state of emergency?*

No. Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19. Payments from the fund may only be used to cover such hazard pay.

39. *May Fund payments be used for expenditures related to the administration of Fund payments by a State, territorial, local, or Tribal government?*

Yes, if the administrative expenses represent an increase over previously budgeted amounts and are limited to what is necessary. For example, a State may expend Fund payments on necessary administrative expenses incurred with respect to a new grant program established to disburse amounts received from the Fund.

40. *May recipients use Fund payments to provide loans?*

Yes, if the loans otherwise qualify as eligible expenditures under section 601(d) of the Social Security Act as implemented by the Guidance. Any amounts repaid by the borrower before December 30, 2020, must be either returned to Treasury upon receipt by the unit of government providing the loan or used for another expense that qualifies as an eligible expenditure under section 601(d) of the Social Security Act. Any amounts not repaid by the borrower until after December 30, 2020, must be returned to Treasury upon receipt by the unit of government lending the funds.

41. *May Fund payments be used for expenditures necessary to prepare for a future COVID-19 outbreak?*

Fund payments may be used only for expenditures necessary to address the current COVID-19 public health emergency. For example, a State may spend Fund payments to create a reserve of personal protective equipment or develop increased intensive care unit capacity to support regions in its jurisdiction not yet affected, but likely to be impacted by the current COVID-19 pandemic.

42. *May funds be used to satisfy non-federal matching requirements under the Stafford Act?*

Yes, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance, including FEMA's Emergency Management Performance Grant (EMPG) and EMPG Supplemental programs, to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund's eligibility criteria and the Stafford Act. Regardless of the use of Fund payments for such purposes, FEMA funding is still dependent on FEMA's determination of eligibility under the Stafford Act.

43. *Must a State, local, or tribal government require applications to be submitted by businesses or individuals before providing assistance using payments from the Fund?*

Governments have discretion to determine how to tailor assistance programs they establish in response to the COVID-19 public health emergency. However, such a program should be structured in such a manner as will ensure that such assistance is determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For example, a per capita payment to residents of a particular jurisdiction without an assessment of individual need would not be an appropriate use of payments from the Fund.

44. *May Fund payments be provided to non-profits for distribution to individuals in need of financial assistance, such as rent relief?*

Yes, non-profits may be used to distribute assistance. Regardless of how the assistance is structured, the financial assistance provided would have to be related to COVID-19.

45. *May recipients use Fund payments to remarket the recipient's convention facilities and tourism industry?*

Yes, if the costs of such remarketing satisfy the requirements of the CARES Act. Expenses incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to the public health emergency. Expenses related to developing a long-term plan to reposition a recipient's convention and tourism industry and infrastructure would not be incurred due to the public health emergency and therefore may not be covered using payments from the Fund.

46. *May a State provide assistance to farmers and meat processors to expand capacity, such to cover overtime for USDA meat inspectors?*

If a State determines that expanding meat processing capacity, including by paying overtime to USDA meat inspectors, is a necessary expense incurred due to the public health emergency, such as if increased capacity is necessary to allow farmers and processors to donate meat to food banks, then such expenses are eligible expenses, provided that the expenses satisfy the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance.

47. *The guidance provides that funding may be used to meet 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. May Fund payments be used to cover such an employee's entire payroll cost or just the portion of time spent on mitigating or responding to the COVID-19 public health emergency?*

As a matter of administrative convenience, the entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020. An employer may also track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department.

48. *May Fund payments be used to cover increased administrative leave costs of public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace?*

The statute requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. As stated in the Guidance, a cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. If the cost of an employee was allocated to administrative leave to a greater extent than was expected, the cost of such administrative leave may be covered using payments from the Fund.

49. *Are States permitted to use Coronavirus Relief Fund payments to satisfy non-federal matching requirements under the Stafford Act, including “lost wages assistance” authorized by the Presidential Memorandum on Authorizing the Other Needs Assistance Program for Major Disaster Declarations Related to Coronavirus Disease 2019 (August 8, 2020)?*

Yes. As previous guidance has stated, payments from the Fund may be used to meet the non-federal matching requirements for Stafford Act assistance to the extent such matching requirements entail COVID-19-related costs that otherwise satisfy the Fund’s eligibility criteria and the Stafford Act. States are fully permitted to use payments from the Fund to satisfy 100% of their cost share for lost wages assistance recently made available under the Stafford Act. If a State makes a payment to an individual under the “lost wages assistance” program and later determines that such individual was ineligible for the program, the ineligibility determination has the following consequences:

- The State incurs an obligation to FEMA in the amount of the payment to the ineligible individual. A State’s obligation to FEMA for making an improper payment to an individual under the “lost wages assistance” program is not incurred due to the public health emergency and, therefore, payments made pursuant to this obligation would not be an eligible use of the Fund.
- The “lost wages assistance” payment to the ineligible individual would be deemed to be an ineligible expense for purposes of the Fund, and any amount charged to the Fund (e.g., to satisfy the initial non-federal matching requirement) would be subject to recoupment.

50. *At what point would costs be considered to be incurred in the case of a grant made by a State, local, or tribal government to cover interest and principal amounts of a loan, such as might be provided as part of a small business assistance program in which the loan is made by a private institution?*

A grant made to cover interest and principal costs of a loan, including interest and principal due after the period that begins on March 1, 2020, and ends on December 30, 2020 (the “covered period”), will be considered to be incurred during the covered period if (i) the full amount of the loan is advanced to the borrower within the covered period and (ii) the proceeds of the loan are used by the borrower to cover expenses incurred during the covered period. In addition, if these conditions are met, the amount of the grant will be considered to have been used during the covered period for purposes of the requirement that expenses be incurred within the covered period. Such a grant would be analogous to a loan provided by the Fund recipient itself that incorporates similar loan forgiveness provisions. As with any other assistance provided by a Fund recipient, such a grant would need to be determined by the recipient to be necessary due to the public health emergency.

51. *If governments use Fund payments as described in the Guidance to establish a grant program to support businesses, would those funds be considered gross income taxable to a business receiving the grant under the Internal Revenue Code (Code)?*

Please see the answer provided by the Internal Revenue Service (IRS) available at <https://www.irs.gov/newsroom/cares-act-coronavirus-relief-fund-frequently-asked-questions>.

52. *If governments use Fund payments as described in the Guidance to establish a loan program to support businesses, would those funds be considered gross income taxable to a business receiving the loan under the Code?*

Please see the answer provided by the IRS available at <https://www.irs.gov/newsroom/cares-act-coronavirus-relief-fund-frequently-asked-questions>.

53. *May Fund recipients incur expenses associated with the safe reopening of schools?*

Yes, payments from the Fund may be used to cover costs associated with providing distance learning (e.g., the cost of laptops to provide to students) or for in-person learning (e.g., the cost of acquiring personal protective equipment for students attending schools in-person or other costs associated with meeting Centers for Disease Control guidelines).

Treasury recognizes that schools are generally incurring an array of COVID-19-related expenses to either provide distance learning or to re-open. To this end, as an administrative convenience, Treasury will presume that expenses of up to \$500 per elementary and secondary school student are eligible expenditures, such that schools do not need to document the specific use of funds up to that amount.

If a Fund recipient avails itself of the presumption in accordance with the previous paragraph with respect to a school, the recipient may not also cover the costs of additional re-opening aid to that school other than those associated with the following, in each case for the purpose of addressing COVID-19:

- expanding broadband capacity;
- hiring new teachers;
- developing an online curriculum;
- acquiring computers and similar digital devices;
- acquiring and installing additional ventilation or other air filtering equipment;
- incurring additional transportation costs; or
- incurring additional costs of providing meals.

Across all levels of government, the presumption is limited to \$500 per student, e.g., if a school is funded by a state and a local government, the presumption claimed by each recipient must add up to no more than \$500. Furthermore, if a Fund recipient uses the presumption with respect to a school, any other Fund recipients providing aid to that school may not use the Fund to cover the costs of additional aid to schools other than with respect to the specific costs listed above.

The following examples help illustrate how the presumption may or may not be used:

Example 1: State A may transfer Fund payments to each school district in the State totaling \$500 per student. State A does not need to document the specific use of the Fund payments by the school districts within the State.

Example 2: Suppose State A from example 1 transferred Fund payments to the school districts in the State in the amount of \$500 per elementary and secondary school student. In addition, because State A is availing itself of the \$500 per elementary and secondary school student presumption, State A also may use Fund payments to expand broadband capacity and to hire new teachers, but it may not use Fund payments to acquire additional furniture.

54. *May Fund recipients upgrade critical public health infrastructure, such as providing access to running water for individuals and families in rural and tribal areas to allow them to maintain proper hygiene and defend themselves against the virus?*

Yes, fund recipients may use payments from the Fund to upgrade public health infrastructure, such as providing individuals and families access to running water to help reduce the further spread of the virus. As required by the CARES Act, expenses associated with such upgrades must be incurred by

December 30, 2020. Please see Treasury's Guidance as updated on June 30 regarding when a cost is considered to be incurred for purposes of the requirement that expenses be incurred within the covered period.

55. *How does a government address the requirement that the allowable expenditures are not accounted for in the budget most recently approved as of March 27, 2020, once the government enters its new budget year on July 1, 2020 (for governments with June 30 fiscal year ends) or October 1, 2020 (for governments with September 30 year ends)?*

As provided in the Guidance, the "most recently approved" budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

Furthermore, the budget most recently approved as of March 27, 2020, provides the spending baseline against which expenditures should be compared for purposes of determining whether they may be covered using payments from the Fund. This spending baseline will carry forward to a subsequent budget year if a Fund recipient enters a different budget year between March 27, 2020 and December 30, 2020. The spending baseline may be carried forward without adjustment for inflation.

56. *Does the National Environmental Policy Act, 42 U.S.C. § 4321 et seq, (NEPA) apply to projects supported by payments from the Fund?*

NEPA does not apply to Treasury's administration of the Fund. Projects supported with payments from the Fund may still be subject to NEPA review if they are also funded by other federal financial assistance programs

57. *Public universities have incurred expenses associated with providing refunds to students for education-related expenses, including tuition, room and board, meal plans, and other fees (such as activities fees). Are these types of public university student refunds eligible uses of Fund payments?*

If the responsible government official determines that expenses incurred to refund eligible higher education expenses are necessary and would be incurred due to the public health emergency, then such expenses would be eligible as long as the expenses satisfy the other criteria set forth in section 601(d) of the Social Security Act. Eligible higher education expenses may include, in the reasonable judgment of the responsible government official, refunds to students for tuition, room and board, meal plan, and other fees (such as activities fees). Fund payments may not be used for expenses that have been or will be reimbursed by another federal program (including, for example, the Higher Education Emergency Relief Fund administered by the Department of Education).

58. *May payments from the Fund be used for real property acquisition and improvements and to purchase equipment to address the COVID-19 public health emergency?*

The expenses of acquiring or improving real property and of acquiring equipment (e.g., vehicles) may be covered with payments from the Fund in certain cases. For example, Treasury's initial guidance referenced coverage of the costs of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs, as an eligible use of funds. Any such use must be consistent with the requirements of section 601(d) of the Social Security Act as added by the CARES Act.

As with all uses of payments from the Fund, the use of payments to acquire or improve property is limited to that which is necessary due to the COVID-19 public health emergency. In the context of acquisitions of real estate and acquisitions of equipment, this means that the acquisition itself must be necessary. In particular, a government must (i) determine that it is not able to meet the need arising from the public health emergency in a cost-effective manner by leasing property or equipment or by improving property already owned and (ii) maintain documentation to support this determination. Likewise, an improvement, such as the installation of modifications to permit social distancing, would need to be determined to be necessary to address the COVID-19 public health emergency.

Previous guidance regarding the requirement that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020 focused on the acquisition of goods and services and leases of real property and equipment, but the same principles apply to acquisitions and improvements of real property and acquisitions of equipment. Such acquisitions and improvements must be completed and the acquired or improved property or acquisition of equipment be put to use in service of the COVID-19-related use for which it was acquired or improved by December 30. Finally, as with all costs covered with payments from the Fund, such costs must not have been previously accounted for in the budget most recently approved as of March 27, 2020.

59. If a small business received a Small Business Administration (SBA) Payment Protection Program (PPP) or Economic Injury Disaster Loan (EIDL) grant or loan due to COVID-19, may the small business also receive a grant from a unit of government using payments from the Fund?

Receiving a PPP or EIDL grant or loan for COVID-19 would not necessarily make a small business ineligible to receive a grant from Fund payments made to a recipient. As discussed in previous Treasury guidance on use of the Fund, a recipient's small business assistance program should be tailored to assist those businesses in need of such assistance. In assessing the business' need for assistance, the recipient would need to take into account the business' receipt of the PPP or EIDL loan or grant. If the business has received a loan from the SBA that may be forgiven, the recipient should assume for purposes of determining the business' need that the loan will be forgiven. In determining the business' eligibility for the grant, the recipient should not rely on self-certifications provided to the SBA.

If the grant is being provided to the small business to assist with particular expenditures, the business must not have already used the PPP or EIDL loan or grant for those expenditures. The assistance provided from the Fund would need to satisfy all of the other requirements set forth in section 601(d) of the Social Security Act as discussed in Treasury's guidance and FAQs, and the business would need to comply with all applicable requirements of the PPP or EIDL program.

Treasury's Office of Inspector General has provided the following guidance in its FAQ no. 65 on reporting and recordkeeping that would apply to the recipient:

The prime recipient is responsible for determining the level and detail of documentation needed from the sub-recipient of small business assistance to satisfy [the requirements of section 601(d) of the Social Security Act], however, there would need to be some proof that the small business was impacted by the public health emergency and was thus eligible for the CRF funds.

In the above OIG FAQ, "sub-recipient" refers to the beneficiary of the assistance, *i.e.*, the small business.

B. Questions Related to Administration of Fund Payments

1. *Do governments have to return unspent funds to Treasury?*

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

2. *What records must be kept by governments receiving payment?*

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.

3. *May recipients deposit Fund payments into interest bearing accounts?*

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government's general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

4. *May governments retain assets purchased with payments from the Fund?*

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

5. *What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?*

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.

6. *Are Fund payments to State, territorial, local, and tribal governments considered grants?*

No. Fund payments made by Treasury to State, territorial, local, and Tribal governments are not considered to be grants but are "other financial assistance" under 2 C.F.R. § 200.40.

7. *Are Fund payments considered federal financial assistance for purposes of the Single Audit Act?*

Yes, 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.

8. *Are Fund payments subject to other requirements of the Uniform Guidance?*

Fund payments are subject to the following requirements in the Uniform Guidance (2 C.F.R. Part 200): 2 C.F.R. § 200.303 regarding internal controls, 2 C.F.R. §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

9. *Is there a Catalog of Federal Domestic Assistance (CFDA) number assigned to the Fund?*

Yes. The CFDA number assigned to the Fund is 21.019.

10. *If a State transfers Fund payments to its political subdivisions, would the transferred funds count toward the subrecipients' total funding received from the federal government for purposes of the Single Audit Act?*

Yes. The Fund payments to subrecipients would count toward the threshold of the Single Audit Act and 2 C.F.R. part 200, subpart F re: audit requirements. Subrecipients are subject to a single audit or program-specific audit pursuant to 2 C.F.R. § 200.501(a) when the subrecipients spend \$750,000 or more in federal awards during their fiscal year.

11. *Are recipients permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act?*

Yes, such expenses would be eligible expenditures, subject to the limitations set forth in 2 C.F.R. § 200.425.

12. *If a government has transferred funds to another entity, from which entity would the Treasury Department seek to recoup the funds if they have not been used in a manner consistent with section 601(d) of the Social Security Act?*

The Treasury Department would seek to recoup the funds from the government that received the payment directly from the Treasury Department. State, territorial, local, and Tribal governments receiving funds from Treasury should ensure that funds transferred to other entities, whether pursuant to a grant program or otherwise, are used in accordance with section 601(d) of the Social Security Act as implemented in the Guidance.

13. *What are the differences between a subrecipient and a beneficiary under the Fund for purposes of the Single Audit Act and 2 C.F.R. Part 200, Subpart F regarding audit requirements?*

The Single Audit Act and 2 C.F.R. Part 200, Subpart F regarding audit requirements apply to any non-federal entity, as defined in 2 C.F.R. 200.69, that receives payments from the Fund in the amount of \$750,000 or more. Non-federal entities include subrecipients of payments from the Fund, including recipients of transfers from a State, territory, local government, or tribal government that received a payment directly from Treasury. However, subrecipients would not include individuals and organizations (*e.g.*, businesses, non-profits, or educational institutions) that are beneficiaries of an assistance program established using payments from the Fund. The Single Audit Act and 2 C.F.R. Part 200, Subpart F regarding audit requirements do not apply to beneficiaries.

Please see Treasury Office of Inspector General FAQs at <https://www.treasury.gov/about/organizational-structure/ig/Audit%20Reports%20and%20Testimonies/OIG-CA-20-028.pdf> regarding reporting in the GrantSolutions portal.

State of Florida Coronavirus Relief Fund (CRF) Frequently Asked Questions *Local Governments* October 14, 2020

Please note that when FAQs are added or modified the modification date will follow the answer.

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General

How were funds allocated to the counties within the State of Florida, and how will those funds be dispersed?

Answer

The Local Government Coronavirus Relief Fund ("CRF") Program was established by Governor DeSantis and Florida's Division of Emergency Management ("DEM") to provide necessary support to counties who have incurred eligible COVID-19-related expenses that were not previously included in a direct distribution by the U.S. Treasury.

The CARES Act stipulates that \$150 billion provided to the CRF must be allocated to governments in states, territories, and tribal areas. Of the \$150B, \$139B was awarded specifically for governments located in the 50 states based on their populations (as measured by the Census Bureau in 2019), with no state receiving less than \$1.25B.

\$2.47B in federal CRF dollars have been allocated to local governments within the state of Florida. Direct payments were made to 12 counties within the State with a population of 500,000 or greater.

\$1.275B of the State allocation was made available to the remaining 55 counties with a population less than 500,000. The allocations may be found at: www.fl-counties.com/cares-act. These funds have/will be awarded in the following sequence:

- Phase 1: 25% of the jurisdiction's allocation was disbursed in the form of a direct payment to cover eligible expenses.
- Phase 2: An additional 20% of the jurisdiction's allocation was disbursed in the form of a direct payment.
 - All other disbursements beyond Phase 2 will be on a reimbursement basis.
 - Counties will be required to sign an amendment to their funding agreement. This will cover Phase 2 and the reimbursement.



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- In order to qualify for the Phase 2 disbursement, counties must:
 - Expend the first 25% allocation.
 - Report the expenditures in Salesforce. (was due 9/25).
 - Submit a spend plan outlining how the county intends to spend the 20% allocation and how the county will spend any funds they intend on accessing on a reimbursement basis. Submit plans to the FL Cares email address. Please clearly identify the county in the subject line of the email.
 - If the county has not yet expended all of the 25% allocation: once the county has expended the first 25%, please report to County Liaison and upload executed funding agreement to Salesforce.
- All other disbursements beyond Phase 2 will be on a reimbursement basis.

Counties will be required to sign an amendment to their funding agreement. This will cover Phase 2 and the reimbursement. It will be accessed and signed via Salesforce, in the same manner as Phase 1. Please ensure only 1 amendment per county is signed and that it is signed by the appropriate authorized individual.

- Phase 3: The remaining 55% of the jurisdiction's allocation will be awarded on a reimbursement-basis. Under this phase of the program, eligible expenses will be reimbursed only after the jurisdiction's Requests for Reimbursement ("RFRs") for the expenses are submitted and substantiated in compliance with program guidelines.

For the remaining 55% of a jurisdiction's allocation, how will eligibility be determined?

Answer

- Phase 3: The remaining 55% of the counties' allocation will be awarded on a reimbursement basis once proper documentation is submitted demonstrating the expense is eligible under The CARES Act and specific program guidelines set forth by the State of Florida.

All funds awarded to the 55 applicable counties are limited by the terms of the CARES Act, regulation(s) set forth by the U.S. Treasury, and program specific guidelines set forth by the State of Florida. At a minimum, the expense(s) must meet the below three-prong eligibility test:

- are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- 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 State or government; and
- were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.



Who doesn't receive an allocation in this program?

Answer

The total \$1.275 Billion local government allocation is reserved for the 55 counties within the state of Florida with populations less than 500,000. This allocation excludes those counties that received direct allocations from the US Treasury, which are:

- Brevard County
- Broward County
- Hillsborough County
- Jacksonville/Duval County
- Lee County
- Miami-Dade County
- Orange County
- Palm Beach County
- Pasco County
- Pinellas County
- Polk County
- Volusia County

How do counties access funds allocated to their jurisdiction?

Answer

The remaining 55% of CRF for the eligible 55 counties will be advanced and reimbursed through the Florida CARES Act Local Government Program, FLCARES online portal. Local governments will be required to upload all necessary supporting documentation for each claimed expense in FLCARES.

The designated user for each jurisdiction will receive an email enabling them to set up an account and begin the process of requesting funds. If you are not a designated user, you will need to coordinate with the county in order to receive funding related to the CRF.

By which date must funds be requested?

Answer

Local governments must submit all RFRs under this program by December 3, 2020. Failure to submit your RFRs for the remaining 55% of your allocation by December 3, 2020 may subject your jurisdiction to de-obligation and reallocation of funds.

May a local government issue funds from this program directly to a non-profit organization that supports its community?

Answer

Yes, a local government may use a portion of its allocated funds to purchase items for non-profit organizations, and then seek reimbursement under this program for those expenses so long as those expenses are eligible under the CARES Act and program guidelines.



Will jurisdictions be eligible to receive additional funds once all allocated funds have been spent and substantiated?

Answer

In order to ensure needs are addressed, local governments will be permitted to record claims over and above their allocation amount. These claims will only be processed should additional funds be made available. Local governments are encouraged to submit all eligible expenses to ensure that these claims are processed in a timely manner. Additionally, identifying expenditures above the allocation amount ensures retention of all funds in the event an audit results in future disallowance. No claim submitted after December 3, 2020 will be reimbursed.

Will jurisdictions be allowed to disburse funds received to other smaller units of local governments or other entities?

Answer

Yes. A jurisdiction may disperse a portion of its allocated funds to smaller portions of government so long as those disbursements are made in compliance with U.S. Treasury guidelines, the CARES Act, and program guidelines set forth by the State of Florida.

Eligible Expenses

Medical Expenses

Are the funds available for antibody testing of all employees?

Answer

Yes, this is an eligible expense if the purpose is to test for COVID-19 antibodies. Treasury guidance allows for CRF to be used for medical expenses associated with COVID-19, including testing for current infection or serological testing for antibodies. This may include testing of employees to identify or mitigate COVID-19 spread or as part of determining reopening procedures.



Public Health

Can a jurisdiction use Coronavirus Relief Fund for the additional cleaning and cleaning products to fight the virus at all of its facilities?

Answer

Yes, this would be an eligible cost as long as it is not a part of budgeted cleaning expenses as of the March 27, 2020 budget (i.e., it would need to be above and beyond the original budgeted amount if cleaning supplies were previously budgeted for, and documentation supporting this increased need due to COVID-19 would be required).

Can the funds be used for the purchase of hand sanitizer for all of a jurisdiction's facilities?

Answer

Yes, as long as it's for uses related to preventing the spread of COVID-19.

Payroll

Will a government have to demonstrate/substantiate that a public health or public safety employee's function/duties were in fact substantially dedicated to mitigating the emergency?

Answer

No. The government will not have to demonstrate/substantiate that a public health or public safety employee's function/duties were substantially dedicated to mitigating the emergency but must maintain records and documentation supporting payroll amounts reimbursed using CRF proceeds. As indicated in Treasury's Guidance, as an administrative accommodation, governments may presume 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. Treasury's FAQs add that entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020.

Can the funds be used to cover payroll expenses for employees?

Answer

Yes, the funds may be used to cover payroll expenses, for employees who are substantially dedicated to mitigating or responding to COVID-19.



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These employees who are deemed substantially dedicated to COVID-19 can have their payroll from March 1 through December 30, 2020 reimbursed in full. If the employee was only partially dedicated to COVID-19 then the jurisdiction can seek reimbursement for a portion of the employee's payroll if documentation is supplied regarding the percentage of time and hours spent working on COVID-19 related activities.

To what level of documentation will a government be held to support the reimbursement of public health and safety payroll that was "presumed" to be substantially dedicated to mitigating the emergency?

Answer

The recipient of CRF payments must maintain and make available to Treasury OIG upon request, all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended (42 U.S.C. 801(d)). Documents/records include payroll records for the covered period March 1 through December 30, 2020.

Records include, but are not limited to: (1) general and subsidiary ledgers used to account for the receipt of CRF payments and subsequent disbursements; and (2) payroll, time, and human resource records to support costs incurred for payroll expenses. Please refer to the Treasury OIG memorandum, Coronavirus Relief Fund Reporting and Record Retention Requirements (OIG-20-021; July 2, 2020). These document requirements are related to showing that funds were spent on public health and safety employee payroll rather than proving that public health and safety employees were substantially dedicated to mitigating the emergency.

For payroll that was accounted for in the FY2020 budget but was then "presumed" to be substantially dedicated to mitigating the emergency, will the government have to demonstrate/substantiate that a public health or public safety employee's function was a substantially different use?

Answer

No. The government will not have to demonstrate/substantiate that a budgeted public health or public safety employee's function was a substantially different use. As stated in Treasury's Guidance, within the category of substantially different uses, Treasury has included payroll and benefits expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID19 public health emergency. The Treasury OIG does require the government to maintain



budgetary records to support the fiscal years 2019 and 2020 budgets.

Is the government required to perform any analysis or maintain documentation of the “substantially dedicated” conclusion for payroll expenses of public safety, public health, health care, and human service employees?

Answer

No, the government is not required to perform an analysis or maintain documentation of the substantially dedicated conclusion for payroll expenses of public safety, public health, health care, and human service employees. As indicated in Treasury’s Guidance, as an administrative accommodation, governments may presume 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.

How does a government determine whether payroll expenses for non-public health and/or safety employees satisfy the “substantially dedicated” condition?

Answer

For a non-public health and public safety employee, “the relevant unit of government should maintain documentation of the ‘substantially dedicated’ conclusion with respect to its employees.” This documentation may include a detailed narrative, activity log, payroll hourly breakdown, or any other documentation that would allow a reasonable conclusion that the employee was substantially dedicated to responding or mitigating COVID-19. If a non-public health and safety, otherwise budgeted personnel, is deemed to be substantially dedicated based on adequate documentation then 100% of that budgeted personnel’s payroll will be eligible for reimbursement under this Fund.

In the event an employee spent less than a substantial amount of time performing COVID-19 related duties, the jurisdiction may only be reimbursed for the time that employee was dedicated to COVID-19. Per Treasury’s September 2, 2020, guidance “[t]his means, for example, that a government could cover payroll expenses allocated on an hourly basis to employees’ time dedicated to mitigating or responding to the COVID-19 public health emergency.” For example, if the employee spent five hours each week performing COVID-19 related duties, then five hours of the employee’s payroll are reimbursable.

What are some examples of types of covered employees?

Answer

Treasury’s Guidance provides examples of broad classes of employees whose payroll expenses



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would be eligible CRF expenses. These classes of employees include:

1. Public safety, public health, health care, human services, and similar employees whose services are presumed to be substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Per Treasury's September 2, 2020, guidance the following personnel are considered public health or safety under the CRF:
 - "Treasury is supplementing its guidance to clarify that public safety employees would include police officers (including state police officers), sheriffs and sheriff deputies, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel."
 - "Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g. laboratory technicians) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel."
2. 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.
3. Payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19 related school closures. (Note, schools themselves may not apply through this program, but instead may seek guidance on federal funds available through the Department of Education).

Do eligible straight-time payroll costs only include medical, law enforcement and EMS type payroll? What about other departments whose normal activities have now been dedicated to mitigation roles such as custodial staff, Emergency Management Office/team, and correctional staff? Would these types of roles also be eligible costs?

Answer

Possibly. CRF funding may be used for non-public health and public safety employee if there is adequate documentation available to demonstrate they were working on COVID-19 related tasks and those tasks took up the majority of each employee's time.

Is overtime eligible under this funding?

Answer

Possibly. If the employee falls under the public health and safety category or is otherwise



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shown to be substantially dedicated to mitigating or responding to COVID-19, then the overtime is deemed an eligible expense under this program. If the employee is not substantially dedicated to mitigating or responding to COVID-19, then only the overtime related to that employee's COVID-19 duties is eligible under this program.

May payments from this program be used to cover across the board hazard pay for employees working during the current state of emergency?

Answer

No. Hazard pay may be covered under this program if it is provided for performing hazardous duty or work involving physical hardship that is related to COVID-19. If an employee falls under the public health and safety category or is otherwise shown to be substantially dedicated to mitigating or responding to COVID-19 their hazard pay must still be paid only for the duties related to COVID-19. For example, a jurisdiction may use payments from this program to cover hazard pay for a police officer who came in close contact with members of the public to enforce public health or public safety orders. However, across the board hazard pay for all members of a police department regardless of their duties would not be covered under this program.

Hazard pay and overtime pay for employees who are not substantially dedicated to mitigating or responding to COVID-19 may only be reimbursed under this program for hazard pay and overtime for COVID-19 related duties.

May payments from this program be used to cover employee bonuses?

Answer

No. Treasury strictly prohibits payments for workforce bonuses using CRF dollars.

Do payroll expenses include fringe benefits?

Answer

Yes. Benefits are eligible for reimbursement under this program for public health and safety employees or other budgeted employees who are shown to be substantially dedicated to



mitigating or responding to COVID-19.

What benefits are considered eligible for reimbursement under this Fund to public health and safety employees or other employees shown to be “substantially dedicated” to mitigating or responding to COVID-19?

Answer

Covered benefits include, but are not limited to, the costs of all types of leave (vacation, family-related, sick, military, bereavement, sabbatical, jury duty), employee insurance (health, life, dental, vision), retirement (pensions, 401(k)), unemployment benefit plans (federal and state), workers compensation insurance, and Federal Insurance Contributions Act (FICA) taxes (which includes Social Security and Medicare taxes).

When government department employees were asked to stagger the days worked due to social distancing requirements are the payroll expenses for those employees covered under this program?

Answer

Possibly. The use of payments from this program to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Accordingly, if employees are paid leave time in order to comply with social distancing requirements then they would potentially be eligible for reimbursement for that paid leave if the leave is due to COVID-19 and the leave is over and above the leave typically budgeted for that employee. If the employee is paid to work remotely due to social distancing requirements, it would be an eligible payroll expense that was necessary to mitigate or respond to COVID-19. If the employee is working remotely, the costs must follow payroll eligibility requirements. If the employee is paid, but not working, it is considered administrative leave.

The CARES Act Relief Fund Program mentions payroll related to the COVID-19 emergency as an eligible expense. Does that mean straight time and overtime?

Answer

Yes, if the time meets all payroll eligibility requirements. Funds may be used to cover payroll or benefits expenses of public employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency, including public safety, public health, health care, human services, and similar employees. Payroll expenses would not include any other types of bonuses, even if for employees in the aforementioned categories.



Would this funding apply to general employees who are not public safety or healthcare that are responsible for managing reimbursement of COVID-19 funds, managing budgets related to COVID-19 expenditures, purchasing COVID-19 protective equipment; staff who have been cross-trained to operate COVID-19 hotlines or information channels; or public information officers dedicated to keeping the community updated with services offered to help treat, mitigate or respond to COVID-19 public health measures?

Answer

Yes, this would be an eligible expense so long as a detailed narrative and documentation are supplied demonstrating that the employee was substantially dedicated to mitigating or responding to COVID-19. The Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.”

If a jurisdiction is over budget on part-time EMS workers who staff an ambulance, could these funds be used to cover the extra cost above the budgeted amount?

Answer

Yes, the Treasury guidance provides that unbudgeted payroll expenses for health care employees who are substantially dedicated to mitigating or responding to the COVID-19 public health emergency are qualifying costs. If a jurisdiction has documentation that clearly shows the costs that are above and beyond regular, budgeted expenses (e.g. a contract amendment or something else that documents the additional costs), the additional costs would be eligible.

Can the funds be used to pay employee cost of Emergency Management Coordinator for time spent on COVID-19 activities?

Answer

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 eligible. These expenses would need to be documented carefully, including but not limited to, a detailed description of the employees’ specific duties related to mitigating or responding to COVID-19, and the time dedicated to COVID-19 mitigation or response by this category of employees.



Can a jurisdiction utilize these funds for contracting with a person to provide childcare, so employees do not miss work when their children lost childcare?

Answer

This is an eligible expense if it is for employees (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 personnel costs related to COVID-19 sick time for city employees eligible costs?

Answer

Expenses of providing paid sick and paid family medical leave to public employees to enable compliance with COVID-19 public health precautions are eligible costs.

May fund payments be used to cover increased administrative leave costs of public employees who could not telework in the event of a stay at home order or a case of COVID-19 in the workplace?

Answer

Treasury requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. As stated in the Guidance, a cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. If the cost of an employee was allocated to administrative leave to a greater extent than was expected, the cost of such administrative leave may be covered using payments from the Fund.

Accordingly, the administrative leave costs may be covered under this program if: (1) the leave is over and above normal budgeted leave that is provided to employees, and (2) the leave is necessary to ensure safety and reduce the spread of COVID-19 infections.

Public Health Compliance

Can the funds be used to pay for government employees to barricade playgrounds?

Answer

Yes, if they closed playgrounds as a result of orders on social distancing due to the COVID-19 pandemic.



Can the funds be used to pay for marketing materials to communicate to and educate the public on CDC guidelines related to COVID-19?

Answer

Yes, so long as these costs were necessary due to COVID-19, not budgeted for as of March 27, 2020, and are incurred costs between March 1, 2020 and December 30, 2020.

If a jurisdiction incurs expenses for additional cleaning services and the purchase of additional cleaning and disinfecting supplies, are these eligible costs under this program?

Answer

Yes, this would be an eligible cost as long as it is not a part of budgeted cleaning expenses as of the March 27, 2020 budget (i.e., it would need to be above and beyond the original budgeted amount if cleaning supplies were previously budgeted for, and documentation supporting this increased need due to COVID-19 would be required).

In an instance where COVID-19 created a need for an EMC to have a dedicated vehicle for the purpose of emergency management; if the vehicle is to be used to conduct COVID-19 surveillance, respond to medical calls, transport equipment, comply with the Governor's executive orders, and any other COVID related issues that continue to arise would the purchase of that vehicle be an eligible expense under this program?

Answer

Yes, so long as the applicant can show that there was an unbudgeted need for the vehicle due to COVID and the purchase occurred between March 1, 2020 and December 30, 2020.

Can funds be used to build a public health building in order to meet the increased demand of caring for and treating patients diagnosed with COVID-19?

Answer

No, the purchase of real property as a tangible asset is a prohibited use under this program. To the extent that an agency would like to use the funds to renovate a building that it already owns that may be eligible for reimbursement so long as the goods or services are rendered by December 30, 2020, the renovations are necessary due to COVID-19, and these expenses were not accounted for in the approved budget as of March 27, 2020.



Would the purchase of new PC's with integrated cameras to allow staff to attend remote meetings via Zoom, Google Meet, Microsoft Teams, etc. be an eligible cost?

Answer

Yes, U.S. Treasury guidance expressly allows for "Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions."

Are costs for IT, phones, computers, and other equipment eligible costs under this program? What about credit card fees paid for by a water department in order to process bill payments remotely?

Answer

Computer and IT costs necessary to facilitate telework for public employees are eligible costs under this program so long as they were not originally budgeted for as of March 27, 2020, are necessary due to COVID, and are purchased by December 30, 2020. This may also include credit card fees paid for by a water or utility company so that bills could be processed remotely so long as the department paid those fees directly to the credit card company as a result of COVID-19 and the fees were paid between March 1, 2020 and December 30, 2020.

Economic Support

Can funds from the CRF be used to supplement local governments' lost property tax revenue?

Answer

No, Treasury guidance states that CRF Funds may not be used for purposes of replacing lost revenue.

Can funds from this program be used to supplement lost revenue due to cancelled events or revenue generating programs that were cancelled due to COVID-19?

Answer

No. Lost revenue is not an eligible expense under this program. An applicant may be able to recoup lost expenses related to the event, for example a non-refundable deposit for a venue, only if that expense was not budgeted for as of March 27, 2020.

Allocation and Nature of Funds

Are Fund payments to State and local governments considered grants?

Answer



Coronavirus Relief Fund (CRF) | Frequently Asked Questions

No. Fund payments made by Treasury to State and local governments are not considered to be grants but are “other financial assistance” under 2 C.F.R. § 200.40.

Is there a Catalog of Federal Domestic Assistance (CFDA) number assigned to the Fund?

Answer

Yes. The CFDA number assigned to the Fund is 21.019, pending completion of registration.

Are Fund able to be used to pay Single Audit costs?

Answer

Yes. The recipient can pay for Single Audit costs with CRF dollars. Additionally, Treasury recognized the Single Audit expense as the one and only cost where the services can be delivered after December 30 and still be covered with CRF. The December 30 deadline does not apply to the Single Audit.



Alachua County **CARES Act**

Funding Plan

December 1, 2020



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Introduction

Purpose

Alachua County will receive an approximately \$46.9 M allocation from the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”). These funds may be used for necessary expenditures incurred for the COVID-19 emergency response.

Authority

The CARES Act, section 601(d) of the Social Security Act, was signed into law on March 27, 2020. Funds may be used for payments of expenses eligible under section 601(d) of the Act, and as further outlined in the United States Department of Treasury guidance document. The funds are also governed by an agreement with the State of Florida, which agreement was approved by the Board of County Commissioners on June 23, 2020.

Summary Explanation and Background

The CARES Act provided approximately \$2 trillion in economic aid to assist with the impacts of the unprecedented Coronavirus pandemic. Of that sum, approximately \$150 billion was dedicated to state and local governments. Local governments with a population of more than 500,000 received over \$2.4 Billion in direct allocation from the U.S. Department of Treasury. The State of Florida received over \$1.2 Billion specifically for local government allocation to those counties with a population below 500,000. The State of Florida released funding to counties beginning in June 2020. All CARES Act funds provided through the State were provided only to Florida’s counties.

Alachua County will receive approximately \$46.9 M in CARES Act funds based upon its population. The funds will be disbursed in increments, with the initial disbursement to be 25% of the total amount allocated to the County, Phase 2 will advance another 20%, and any additional amounts to be disbursed on a reimbursement basis. Allowable uses for these funds are: (1) would only be used for necessary expenditures incurred for the COVID-19 public health emergency response; (2) were not accounted for in the most recently approved budget approved as of March 27, 2020; and (3) were incurred during the period that began on March 1, 2020 and ends on December 30, 2020.

The County is responsible for all CARES Act dollars received. While the agreement with the state provides that counties “should provide funding to municipalities within their jurisdiction upon request for eligible expenditures under the CARES Act... counties are responsible for the repayment of funds to the Division [of Emergency Management] for expenditures that the Division or the Federal government determines are ineligible under the CARES Act.” Among the remedies available, the State may collect any misspent funds through withholding of the County’s revenue share.

CARES Act Funding

The following are mandatory guidelines when developing programs and providing or expending funds utilizing CARES Act monies.

- (1) The CARES Act funds must be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (“COVID-19”);
- (2) Expenditures that will be incurred in response to COVID-19 were not accounted for in the County’s or other reimbursed entities’ budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act);
- (3) The expenditures were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020; and

Staff recommends the following additional general guidelines in developing programs and providing or expending funds utilizing CARES Act monies, with specific programmatic guidelines to be determined with the assistance of county staff and a third-party administrator.

- (1) FEMA share of reimbursable expenditures shall not be eligible for CARES Act funds.
- (2) Any funds received, outside of this specific allocation, from any Federal, State or local source specifically as a result of COVID-19 shall be considered in any award or disbursement.
- (3) All CARES Act funds shall be administered and distributed by Alachua County.
- (4) Funds for individual and business grant programs shall be designated for residents and businesses within each municipality located in Alachua County and unincorporated area based upon population in the first round of funding to ensure that each municipality and unincorporated area’s recipients receive a fair opportunity for receipt of funds.
- (5) Municipalities, constitutional offices, independent special districts, and other government agencies may be eligible to receive CARES Act funds for the purpose of local cost share of FEMA expenses in a proportionate share to ensure that all funds designated for this category are disbursed fairly.

- (6) Municipalities, constitutional offices, independent special districts, and other government agencies requesting eligible CARES Act funds in Category 2, 3 or 4 will be limited to a proportional share of the Round 1 funds by line allocation to ensure that all funds designated for this category are disbursed fairly.
- (7) Funds shall be disbursed in multiple rounds, with funds spent in each category to be reviewed approximately every thirty (30) days. This will allow for reallocation where funds are most needed and ensure that all funds are spent by December 30, 2020.

The following items were approved at the July 7, 2020 County Commission meeting:

1. The use of a third-party administrator to implement programming and monitor funds for the programs outlined in this plan.
2. The Resolution and budget amendment for unanticipated revenues and budget amendment to receive and account for these funds.
3. The execution of sub-recipient agreements by the Chair with any entity or agency receiving funding from the County.
4. Directing staff to work with all stakeholders' utilities, landlords, etc. to get the word out to citizens regarding the County's Assistance Program. The intent is to work with all agencies to get the word out for bills to be paid, and the Chair is authorized to sign Chair Letters to assist with the effort.
5. Staff providing an update at the first meeting in August and all subsequent meetings in August of the funding program for the Board to determine if it wishes to reallocate.
6. A staff report to the Board on the July 14, 2020 meeting on the Code Enforcement activities of County staff and each of the municipalities' enforcement activities.
7. Allowing for individuals to apply for up to \$5,000 and cap the award at \$2,500 per household for the initial round.
8. Including that assistance for complying with the County Public Health Ordinance is an eligible expense and asks that the grantees warrant that they are complying with the County Emergency Orders.

The following items were approved at the August 3, 2020 County Commission meeting:

1. Approval of the application process and criteria for awarding CARES funds to eligible applicants (individual, business, and Category 1-4 Government Agencies).
2. Authorize a \$5 million interfund loan from the General Fund for the reimbursable share of the funding.
3. Approve addendum to consultant contract to obtain services of a call center.
4. Authorize the Manager to move funds within Categories 1-4 to better match the needs of other government agencies without reducing their overall allocation.

The following items were approved at the September 1, 2020 County Commission meeting:

1. Increasing the household cap for individuals from \$2,500 to \$5,000, retroactively and prospectively for the initial round.
2. Eliminate the distinction between small and medium business categories, increase the cap for any eligible businesses with fewer than 50 employees to \$15,000 in the first round.
3. Due to low volume in business applications, reallocate \$10 million from the business category to contingency for future allocations.
4. Authorize second and third rounds of individual awards at \$1,600 per month for August and September with simplified reapplication process for future rounds.
5. Authorize the second round for business awards at \$3,000 per month to cover August and September combined with simplified reapplication process for future rounds.
6. Exclude the \$600/week and any future federally funded pandemic unemployment payments from the economic loss due to COVID-19 calculation.
7. Set an appeals panel for individual and business denials with representation from Community Support Services, County Management/Fiscal, and CRI.
8. Approve amendment to CRI contract to add a fee cap and federal procurement required clauses.

The following items were approved at the October 6, 2020 County Commission meeting:

1. Approve the 1st Amendment to the County's CARES Act Funding Agreement with the State of Florida, Division of Emergency Management, which increases the amount of the award to the County from \$11,736,482 to up to \$46,945,929, and allows the State to advance to the County an additional \$9,389,186, and authorize the Chair to execute the First Amendment on behalf of the County.
2. Approve the 3rd amendment to the Engagement Letter with Carr, Riggs, and Ingram for consulting services related to CARES Act Funding, and authorize the Chair to execute same on behalf of the County.
3. Approve the programmatic changes presented by staff to increase individual and business assistance caps on funding and the establishment of the not-for-profit program as presented, and to include reallocation of funding to the not-for-profit program, Supervisor of Elections support for the General Election, School Board additional funding request, Children's Trust of Alachua County program, and Forage (Working Foods) request, to include a finding of necessity related to the COVID-19 public health emergency for increasing food access to residents specifically and a finding of necessity related to the COVID-19 public health emergency of all aspects of the plan as approved and amended.

The following items were approved at the November 2, 2020 County Commission meeting:

1. Approve the programmatic changes presented by staff to add an allocation for public safety officer salaries for County government and municipalities with an amount to be determined by the Manager upon conclusion of the other program elements and a finding of necessity related to the COVID-19 public health emergency of all aspects of the plan as approved and amended; and to authorize the County Manager, or designated staff or consultant, to file, submit, prepare on-line, approve budget adjustments of any amount or any like action to amend the adopted Alachua County Cares Act plan in accordance with the Board's approved changes, in compliance with State of Florida requirements.
2. Authorize the County Manager or Chair to sign sub-recipient agreements for any amounts, memoranda of understanding, and similar documents necessary to implement these changes.
3. Authorize the County Manager, or designated staff or consultant, to sign and file any needed documents with the State of Florida, including FDEM, to expedite the receipt of funds and approval of the plan, regardless of amount as long as it is consistent with the Board's approved modified Alachua County Cares Act plan.

Category 1: Medical Expenses

Funding: \$2 million

- \$1,250,000 allocated to the Alachua County Department of Health for contact tracing specialists, epidemiologists and related support staff for the purpose of testing, tracing, case management and containment of COVID-19.
- \$750,000 allocated to other medical expenses to include, but not be limited to:
 - Expansion of testing sites and capabilities
 - Example: Tents with climate mitigation, testing kits, additional sites
 - Increased emergency transport cost
 - Example: Decontamination units, overtime due to quarantine issues, drug costs

Category 2: Public Health Expenses

Funding: \$1,995,000

- \$1,000,000 Protective Equipment (PPE) and Medical supplies for public health and safety workers
 - Example: Mask, face shields, gowns, and similar items
- \$245,000 disinfecting of public areas and facilities such as nursing homes
 - Example: Aerosol units, spray systems, and disinfecting products

- \$250,000 quarantining health care and public safety officers
 - Example: First responders, law enforcement officers and health personnel
- \$250,000 preparing public buildings to serve customers
 - Example: Social distancing markers, signage, modifying counter areas, etc.
- \$250,000 crisis intervention from trauma as a result of COVID-19

Category 3: Payroll Expenses

Funding: \$1 million

- Local share of FEMA expenses for county, municipalities, and constitutional officer employees responding to COVID-19.
- Other payroll expenses for county, municipalities, constitutional officers, or other governmental agencies within Alachua County which are deemed eligible for CARES Act funding per guidance provided by the U.S. Treasury.

Category 4: Expenses of actions to facilitate compliance with COVID-19-related public health measures

Funding: \$11,738,130

- \$800,000 maintaining the county jail, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Example: Modification to Air Handling System, and inmate's per pod / cell.
- \$500,000 local share of FEMA expenses for county, municipalities, and constitutional officer non-payroll expenses responding to COVID-19.
- \$500,000 cost to enforce public ordinances in place to prevent the transmission of COVID-19.
 - Example: Overtime, additional staff, and law enforcement support
- \$500,000 care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
 - Example: Quarantine/Non-Congregate housing, distancing measures, medical needs
- \$490,000 improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Example: Virtual meeting spaces, customer service, and workflow process
- \$500,000 set aside for future food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions
 - Example: Extended event that strains current non-profit assistance ability
- \$2,050,000 for School Board of Alachua County to support Hy-Flex teaching and other virtual school requirements
- \$181,500 for Supervisor of Elections to support expected high volume of vote-by-mail ballots

- \$216,630 for Children’s Trust of Alachua County to support small “learning pods” program for virtual schooling
- \$6,000,000 not-for-profit support
 - To support nonprofits providing direct services to vulnerable populations in Alachua County
 - Partnering with the Community Foundation of North Central Florida to determine eligibility of applicants as follows:
 - Legally incorporated, IRS 501(c)(3) organization,
 - Providing services in Alachua County since before January 1, 2019,
 - Primary purpose is providing direct services to vulnerable populations in Alachua County,
 - Has completed the requirements for inclusion in the Foundation’s philanthropy hub:
 - Audited financial statements
 - Filed 990 with IRS
 - Up to \$250,000 per applicant, reimbursement basis through September 30th and advance basis for October 1st through December 15th
 - Applicants will be subrecipients of the County and all expenditures will require appropriate eligibility determination and support
 - All expenditures must meet the three point compliance requirement of the CARES Act:
 - Incurred between 3/1/20 and 12/30/20
 - Deemed necessary due to the COVID-19 public health emergency
 - Not budgeted in organization’s most recent budget after 3/27/20
 - In general, expenditures must be incremental costs due to the pandemic.
 - Examples: purchase of disposable food serving items in place of reusable, purchase of new bedding and clothing for homeless population as use of donated items is curtailed due to pandemic, additional equipment and bandwidth for virtual programming, additional space for cold weather sheltering as existing beds available reduced due to spacing requirements of pandemic.

Category 5: Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency

Funding: \$26,100,000

- \$5 million Small & Medium Business Relief Grants – 50 employees or fewer
 - Examples: Small retail, salons, non-essential businesses, daycares, restaurants, entertainment venues
 - Eligibility:
 - Headquartered in Alachua County

- Business filed one of these tax forms in 2019:
 - Form 990
 - Schedule C or F attached to Form 1040
 - Form 1065
 - Form 1120S
 - Form 1120
 - Has a physical address outside of owner's home (not a home based business)
 - Exceptions include those home based businesses with significant incremental costs such as food trucks, farms, bed & breakfasts, etc.
 - Documented economic net loss due to COVID-19 public health emergency between March 1 and September 30, 2020
 - Business is compliant with all city/county/state business taxes, licenses, and/or registrations
 - Business is in compliance with Alachua County's Emergency Orders related to the COVID-19 public health emergency.
 - Award per business:
 - Documented net losses from required closure (based on bottom line net loss, not reduced revenue or reduced profit)
 - Eligible award reduced by other CARES Act funding received, including forgivable portion of PPP loans and SBA loans.
 - Up to \$15,000 total per entity for March 1 – July 31 and up to \$6,000 for August 1 – September 30.
 - Additional detailed information at <https://info.alachuacounty.us/2020/cares-act/FAQ>
- \$21.1 million Individual Assistance
 - Rent, Mortgage, Utility, Internet, Phone, Car Payment, and other basic living expense assistance
 - Eligibility:
 - Alachua County resident with an address within Alachua County
 - Residency documentation required
 - One application per household
 - Legally related individuals sharing a single address
 - US Citizen or Legal Resident Alien (per IRS definition) as of date of application
 - Social security number required post award but prior to payment
 - Household income (post-COVID impact annualized) less than or equal to 150% of Alachua County Area Median Income (AMI)
 - Documentation of household income required
 - Documentation of economic impact due to COVID-19 public health emergency
 - Loss of income and/or increased expenses directly related to the pandemic
 - Documentation required such as pay stubs, letters from employer,

- bank statements, unemployment statements, receipts, invoices, etc.
- Financial difficulty attestation
 - Difficulty making payments for rent, mortgage, utilities, cell/phone/internet, vehicle, childcare, or other basic living expense payments
- Compliance with Alachua County public safety emergency orders.
 - Attestation required
- Award per household:
 - Up to \$7,500 total for March 1 – July 31 (Round 1)
 - Up to \$2,000 per month for August (Round 2) and September (Round 3)
 - Award reduced by other CARES Act and/or pandemic assistance received:
 - GNV Cares
 - Catholic Charities
 - UF Cares
 - Santa Fe College Cares

Category 6: Any other COVID-19-related eligible expenses reasonably necessary to the function of government

Funding: \$4,066,870

This is in the nature of reserves and shall be set aside for programs not yet determined and expenses not yet anticipated. If not expended by December 1, 2020, this amount shall be redistributed to other categories. At this time, this also includes the administrative fees related to the third party administrator.

Third Party Administrator

Due to the volume of effort required to manage the disbursement and tracking of \$46.9 Million in CARES Act funds, and the minimal time allotted for its full expenditure, it is most effective and efficient to use a consultant to assist the County. Carr, Riggs & Ingram, LLC has a local office and capable staff to assist with this process. The cost of their services is capped at 5% of the total grant and will be charged to each of the categories.

Conclusion

The allocation of CARES Act funding to Alachua County provides monies that may be used for necessary expenditures incurred for the COVID-19 emergency response. This funding source is limited in scope

and duration. The County's liability for these funds is significant. As a result, this Plan provides for County-controlled funding to all entities and individuals. While municipalities, constitutional offices and other governmental entities are eligible to receive funds in several categories, more than 50% of the funds allocated to Alachua County are recommended to be provided in the form of business and individual grants for the benefit of Alachua County's citizens and economic health with an additional \$6 million allocated to not-for-profits providing direct services to the County's most vulnerable populations.