



# **MUNICIPALITY TOOL KIT**

**CORONAVIRUS RELIEF FUND**

**JUNE 26<sup>TH</sup> 2020**

**VERSION 1**

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# OUR COMMITMENT TO COUNTIES

## Our pledge to Kansas COVID19 Response and Recovery



*We understand that the last few months have been difficult for counties.  
We have limited guidance and the information from the federal government is evolving.  
We just received word yesterday of a potential release of federal reporting requirements in the coming weeks.*

***We are committed to serving Kansans by pledging to do the following:***

### OUR PLEDGE



#### **Efficient Processes**

*Create an efficient and simple process for accountability, reporting, and compliance*



#### **Share Tools**

*Provide you the tools and resources you need*



#### **Timely Communication**

*Communicate in a clear and timely manner on expectations and updates*



#### **Provide Guidance**

*To the best of our ability, interpret federal guidance and provide determinations on eligible and ineligible spending*

**We appreciate your patience in this process and look forward to our continued partnership**

# OVERVIEW & RESOURCES

**Refer to this as a resource throughout the entire CRF disbursement and reporting process**

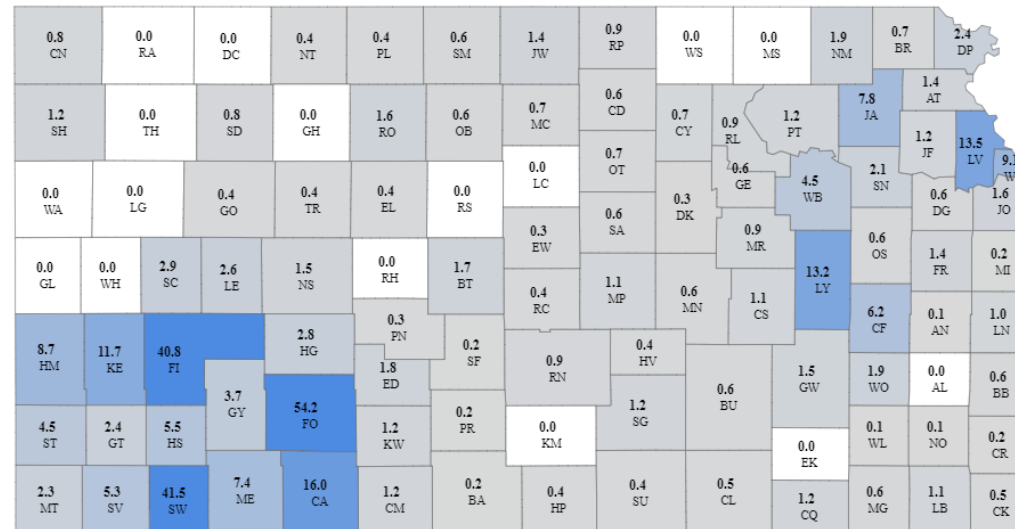


## Purpose

Municipalities can use this tool kit to understand availability and restrictions of the Coronavirus Relief Fund (CRF) through the CARES Act. The tool kit provides state support contacts, request process, and guidance for eligible expenditures.

## Scope

This tool kit focuses on funding information pertaining to the Coronavirus Relief Fund (CRF) and the first round of disbursement from the State of Kansas to localities. CRF is a portion of the Federal CARES Act, enacted March 27, 2020.



COVID-19 Rates as of 6/8/20

# CONTACTS & RESOURCES

Leverage the following to guide you through the CRF process



**Questions can be emailed to:**

Recovery Office Mailbox  
Recovery@ks.gov

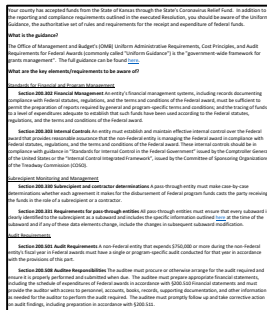
**All resources, forms, and the reporting submission portal can be found at**

<https://covid.ks.gov/spark-county-resources/>

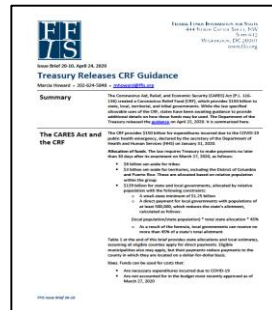
## Resources

The following documents can be found on our [website](#):

### Federal Uniform Guidance Requirements



### Treasury CRF Guidance



### Treasury CRF FAQ



### Reconciliation Form

Form will be provided week of 6/29 along with additional guidance

# GUIDANCE INTERPRETATION



**Requests for guidance interpretation may be submitted to the Office of the Recovery to ensure funds are used in a permissible manner.**

- Formal requests for review of guidance interpretation may be submitted using the “Guidance” online, via the web portal.
- The Recovery Office will make a determination and will communicate the interpretation to the designated point of contact for the county.
- Final determinations will be posted online for others to review.

Office of Recovery  
Capitol Building  
Room 241 South  
Topeka, KS 66612  
Cheryl Harrison-Lee, Executive Director

Office of the Governor

Phone: (785) 368-8507  
recovery@ks.gov  
covid.ks.gov  
governor.kansas.gov  
Laura Kelly, Governor

**Request for Guidance Interpretation – Coronavirus Relief Fund (CRF)**

**Date:** Click or tap to enter a date.

**First Name:** Click or tap here to enter text.

**Last Name:** Click or tap here to enter text.

**County:** Click or tap here to enter text.

**Position/Title:** Click or tap here to enter text.

**Address:** Click or tap here to enter text.

**State:** Click or tap here to enter text.

**Postal Code:** Click or tap here to enter text.

**Phone:** Click or tap here to enter text.

**Email:** Click or tap here to enter text.

**Inquiry (direct, clear, and concise question only):**  
Click or tap here to enter text.

**Text of CRF guidance (provide exact quotation, including question and answer) in question:**  
Click or tap here to enter text.

**CRF Guidance Issue Date:** Click or tap to enter a date.  
**Page #:** Click or tap here to enter text.

**How has COVID-19 precipitated the need for the requested use of CRF funds?**  
Click or tap here to enter text.

**Have expenditures been incurred prior to this request? If so, when?**  
Click or tap here to enter text. Click or tap to enter a date.

**Supplementary Information:**  
Click or tap here to enter text.

7

# WHAT TO EXPECT NEXT

Immediate actions for counties to expect with support provided



## Direct Aid Plan Template

**Description:**

*The Template will provide counties a standardized form to illustrate investment ideas, submit a budget, and collect proposals from outside sources. It will also include additional investment and program ideas.*

**Timing:**

*Week of July 6th*

**Expectations:**

*Counties to begin thinking about the direct aid plan process & programs to qualify*



## Webinar Series

*Webinars will include updates from the work of the SPARK committee, answers to frequently asked questions, and extensive county-level investment ideas*  
*Weekly; Next meeting will be by 7/6, additional finance webinar the week after*

*County point of contact will attend the finance webinar and share information with necessary county representatives, other webinars are open to all*



# SPARK

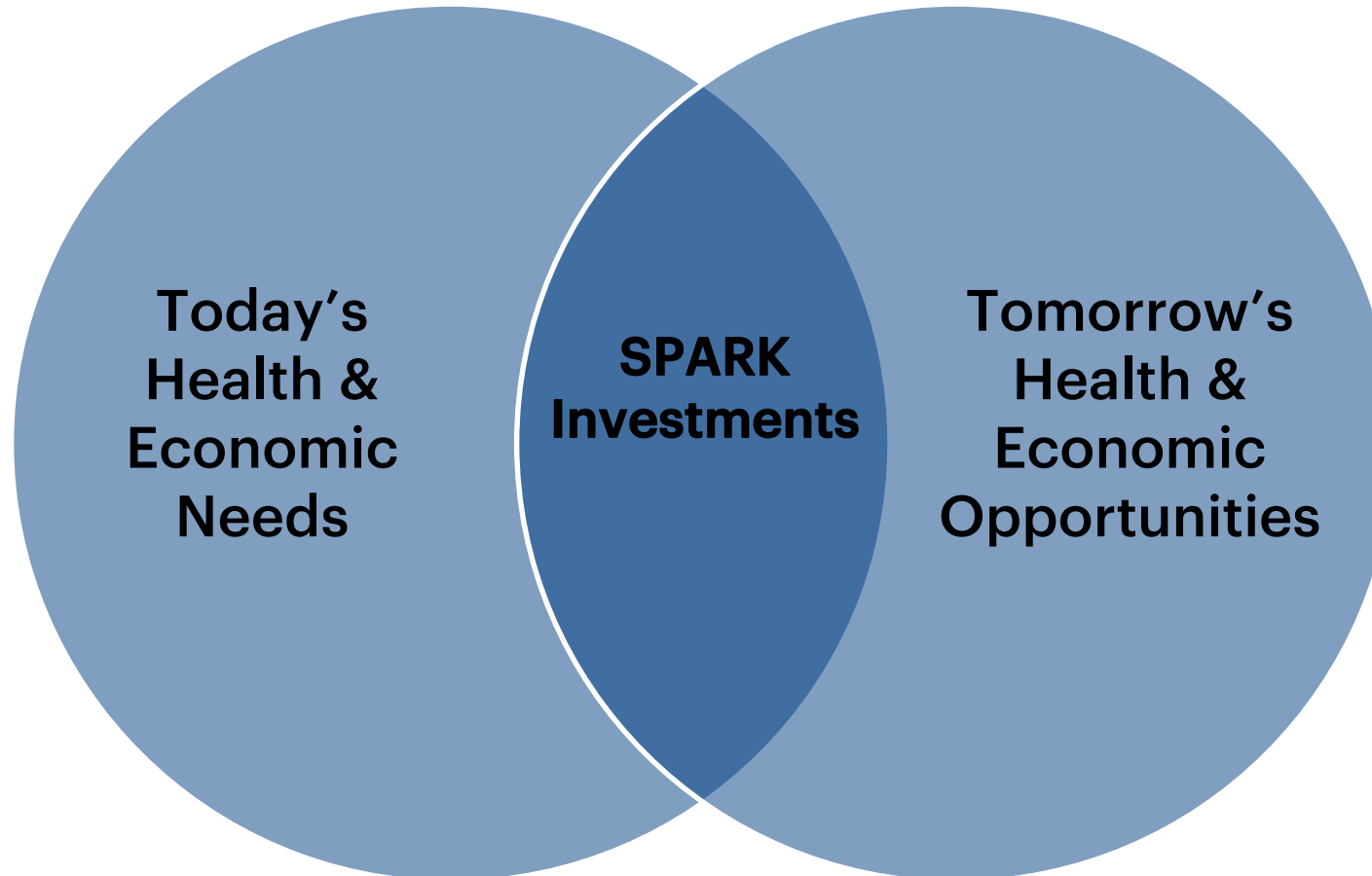
# SPARK

**Strengthening People And Revitalizing Kansas**



## **Mission:**

**To serve our immediate health and economic needs & leverage these investments to create a better, stronger future**



# SPARK PROCESS

How oversight and policy decisions flow through the Executive and Legislature



# SPARK EXECUTIVE COMMITTEE

## Members & Structure



NAME	TITLE & ORGANIZATION	LOCATION
Tom Bell	President and CEO, Kansas Hospital Association	Topeka
Lyle Butler	President & CEO, Manhattan Area Chamber of Commerce (retired)	Manhattan
Senator Jim Denning	Vice President, Discover Vision Centers	Overland Park
Jill Docking	Senior Vice President, The Docking Group – Baird Financial	Wichita
Alise Martiny	Business Manager, Greater KC Building and Trades Council	Shawnee

# SPARK **STEERING** COMMITTEE

## Members & Structure



NAME	TITLE & ORGANIZATION	LOCATION
Tom Gentile	CEO Spirit AeroSystems	Wichita
Natalie Haag	Attorney, Capitol Federal Savings	Topeka
David Harwood	Senior VP, Terracon Consultants & Chair, <b>KANSAS</b> Works State Board	Olathe
Senator Tom Hawk	Ranking Minority Member, Senate Ways and Means Committee	Manhattan
Representative Dan Hawkins	House Majority Leader	Wichita
Edward Honesty, Jr	President & Chief Operating Officer, Best Harvest Bakeries	Kansas City
Chuck Mageral	Proprietor, Free State Brewing Company	Lawrence
David McCarty	Owner, McCarty Family Farms	Colby
Senator Carolyn McGinn	Chair, Senate Ways and Means Committee	Sedgwick
Shelia Nelson-Stout	President and CEO, OCCK, Inc	Salina
Neelima Parasker	President & CEO, SnapIT Solutions	Overland Park
Jim Robinson	Partner, Hite Fanning & Honeyman	Wichita
Secretary David Toland	Department of Commerce	Topeka
Representative Troy Waymaster	Chair, House Appropriations Committee	Bunker Hill
Representative Kathy Wolfe-Moore	Ranking Minority Member, House Appropriations Committee	Kansas City

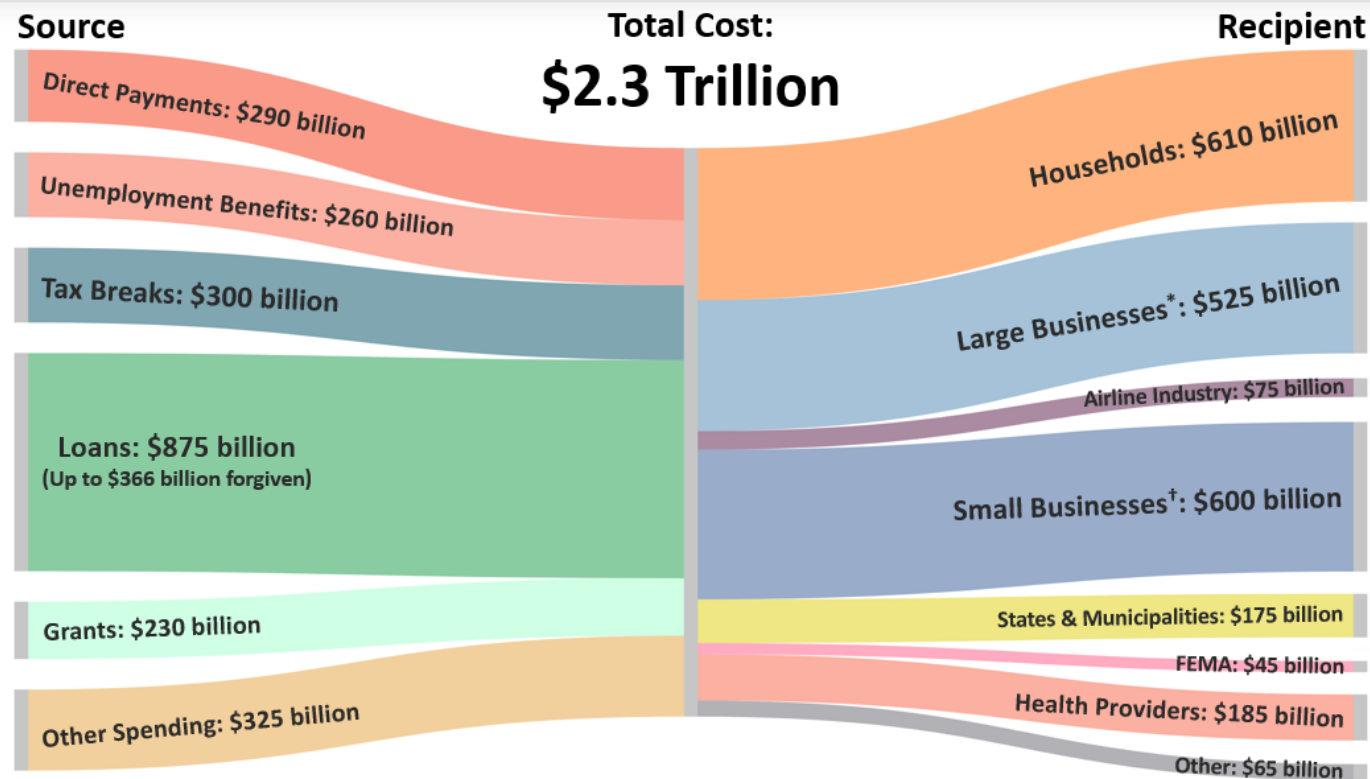
# FUNDING ALLOCATION

# AN OVERVIEW OF THE CARES ACT

Funding provided to states, businesses, medical institutions, and more



## A Visualization of the CARES Act



† This includes \$170 billion of tax cuts for businesses other than corporations, some of which are large companies.

\* This includes \$454 billion to set up a \$4.5 trillion Fed facility, which could help support large businesses but also small businesses and state and local governments.

Source: Legislative offices, JCT, bill text, CRFB estimates.

CRFB.org



## The CARES Act is a “Layer Cake” of different funds:

- Grants and enhancements to state agencies to augment existing programs
- Funds to specific highly impacted sectors (airlines, hospitals, etc.)
- Small business and large business loan programs
- Unemployment benefit support
- The “**Coronavirus Relief Fund**” provided to Governors across the country

# CORONAVIRUS RELIEF FUND (CRF)



**Breaking down what the CRF is and how it is being distributed across KS**

## Purpose

The Coronavirus Relief Fund (CRF) provided, in Section 5001, \$150 billion to be used to make specific payments to states and local governments to offset certain costs associated with the COVID-19 Pandemic.

## Restrictions

CRF can only be used for certain expenditures:

- Necessary public health (COVID-19) emergency expenses
- Not accounted for in the budget approved as March 27, 2020
- Incurred from March 1 to December 30, 2020

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The State's portion of the CRF is being distributed in three rounds, the first of which is for counties and municipalities



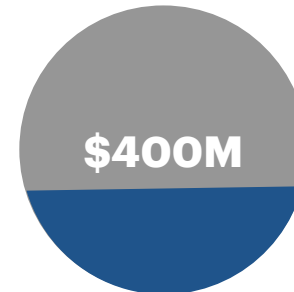
### State-Wide Allocation

Including direct portions to Johnson and Sedgwick Counties



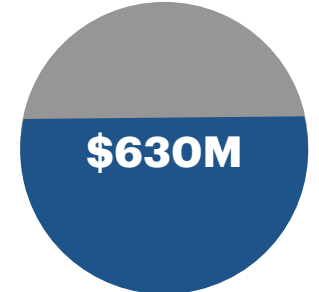
### State Portion

Without Johnson and Sedgwick County portions



### Round 1 Distribution

For remaining counties and municipalities



### Rounds 2 and 3

To be determined



# ALLOCATION METHODOLOGY

Formula for fair, timely, and impactful funding allocations for counties



**\$350 M**



- All counties receive their portions of funds based on population
- Per capita amount based on direct funding received by Johnson & Sedgwick Counties



**\$194 per person  
in each county**

---

**\$50 M**



- All counties evaluated\*
- Shares determined by COVID & Unemployment rates
- Counties with higher than average rates receive more funds



**Amounts vary  
by county**

\*See appendix for information about COVID and unemployment rates by county

# ALLOCATION RESULTS



**Some examples of how allocation breaks down using the above methodology; please find the complete list in the appendix**

High **COVID-19** rate counties increased per person share considerably (\$194 base)

- \$330 – Ford County
- \$299 – Seward County
- \$299 – Finney County
- \$237 – Clark County
- \$234 – Leavenworth County

High **unemployment** counties saw more modest per person increases (\$194 base)

- \$211 – Sedgwick County
- \$208 – Wilson County
- \$207 – Summer County
- \$225 – Wyandotte County\*
- \$205 – Butler County

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**High COVID-19** and **unemployment** rates are determined by average their rates

- Average COVID-19 rates – 3.3
- Average Unemployment rate – 11%

**Metros** in Impact Fund

- Johnson County gained \$7.9 M
- Sedgwick County gained \$9.3 M
- Wyandotte County gained \$5.1 M

\*Wyandotte County observed high rates of both COVID and unemployment cases

# DISTINGUISHING EXPENDITURES



**Within their allocation, each county will distinguish between funds used as *Reimbursement* and *Direct Aid***

## REIMBURSEMENT

For qualifying expenditures *already made*, counties can collect invoices and receipts and submit those for CRF reimbursement

## DIRECT AID

For qualifying future expenditures, counties can develop plans for how they intend to commit CRF and submit those for direct aid

## Benefits of this Approach

Makes recoupment of funds easier if counties are unable to use all the funds in the allotted timeframe

Provides counties some flexibility in terms of when expenditures occur

Affords the opportunity to reprioritize unspent funds to other groups of Kansans impacted by COVID

# PROCESS & TIMELINE

# HIGH-LEVEL PROCESS

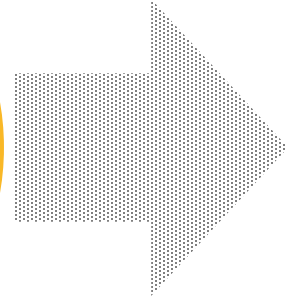
**KS Allocations will be disbursed to municipalities through the following**



## UNDERSTAND EXPECTATIONS



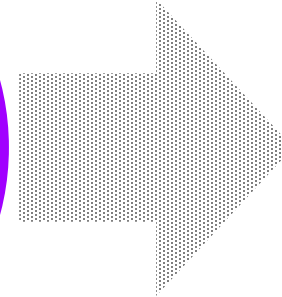
**Understand and follow  
state guidelines &  
expectations on  
spending & reporting**



## RECEIVE FUNDING



**Submit Resolution and  
receive disbursements  
Via ACH Debit Transfer**



## REPORT UTILIZATION

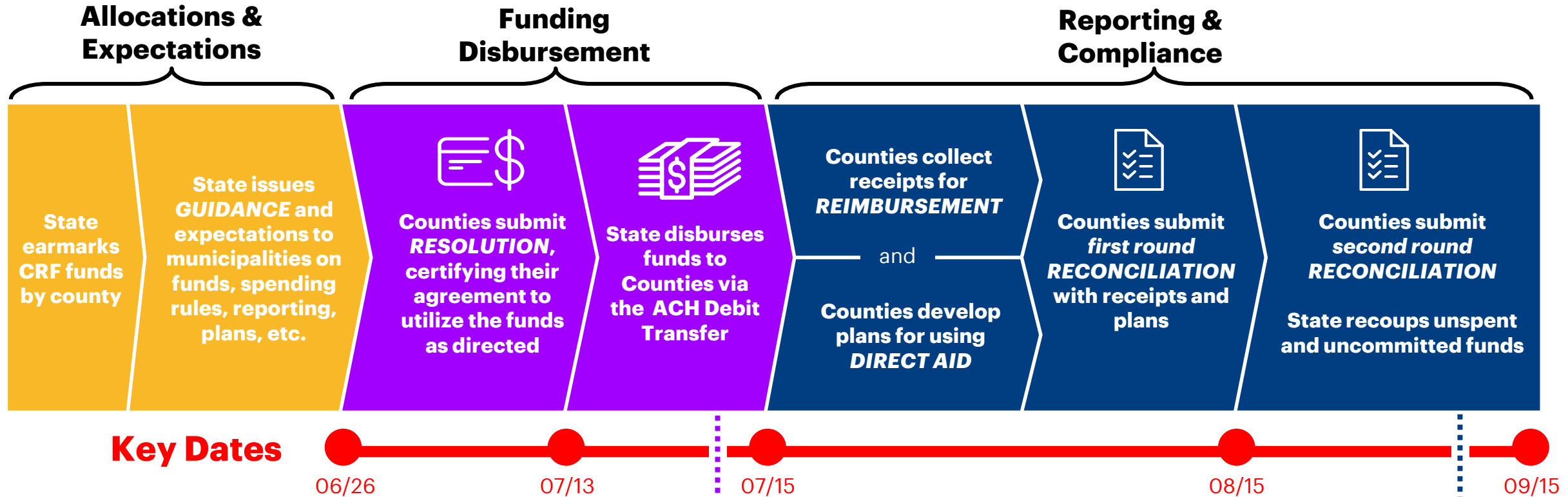


**Report Reconciliations  
with receipts and  
spending plans**

*The process for utilizing CRF begins with understanding what is available and how it can be utilized, then committing to the guidance and expectations, and finally receiving funds and reporting on utilization as reimbursement or direct aid*

# FUNDING DISTRIBUTION

How counties accept CRF conditions and receive CRF



## Disbursing CRF to Counties

- CRF payments will be directly deposited via the county's default payment method through the Statewide Management Accounting and Reporting Tool (SMART). The payment will appear in counties bank accounts from "ST OF KS SMART".
- Location codes or SMART supplier IDs for each county have been obtained through the State Treasurer's Office and verified by The Kansas Department of Revenue
- Please allow 1-2 business days to process
- Confirmations of all county payments from SMART can be found [here](#)

## Returning Unused CRF to the State

- Counties to be provided certification of unspent funds prior to September 15<sup>th</sup>
- Such funds will be returned to the state through ACH debit once counties approve such action
- **Final recoupment of unused funds will occur 12/30/2020**

# COMMITMENT TO COMPLIANCE



**Initial agreement and regular reporting on expenditures is necessary for federal compliance and to understand how municipalities are utilizing CRF**

## COUNTY RESOLUTION

- Serves as the initial agreement between Counties and the State
- Commit to guidance outlined in the CARES Act and by the Department of the Treasury
- Commit to sharing with Cities, ISD's, businesses, and other entities within the county in an equitable manner
- Commitment to responsibility for ineligible expenditures

## FEDERAL RECONCILIATION & REPORTING

### US DEPT. of TREASURY GUIDANCE

The record must be kept 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.

- A substantial federal audit of all CARES Act spending is almost guaranteed
- It is imperative that State and Counties should ensure that all expenditures meet federal requirements and guidelines – any ineligible or fraudulent spending will be subject to federal recoupment
- As stated in the *Resolution*, the State, Counties, and all other entities receiving CARES Act funding should uphold the highest standards of accountability and transparency



### COUNTY REPRESENTATIVE

Each County must designate an individual responsible for authorizing their county to:

- Accept their county's CRF allocation and its conditions via the *County Resolution*, and
- Commit to compiling county expenditures and reporting to the State as directed via the *Reconciliation* process

Each County will also designate a backup representative.

A link will be emailed on 6/26 to submit the county representative.

# REPORTING FORM OVERVIEW



## High level overview of reporting format and accessibility

Report Tab	Description
Cover Page	Overview of document and reporting periods, and county information
Reimbursements Receipts	Record information for federal compliance on county receipts
Transfer to Localities	Record information for state compliance on funds transferred to local units of government

Report Due	Reporting Deadline	Reporting Period
First reconciliation of CRF	August 15	March 1 <sup>st</sup> – July 31 <sup>st</sup>
Second reconciliation of CRF	September 15	August 1 <sup>st</sup> – August 31 <sup>st</sup>
Third reconciliation of CRF	November 1	September 1 <sup>st</sup> – October 15 <sup>th</sup>
Fourth reconciliation of CRF	December 1	October 16 <sup>th</sup> – November 15 <sup>th</sup>
Final reconciliation of CRF	February 1 <sup>st</sup>	November 16 <sup>th</sup> – December 31 <sup>st</sup>



# STATE EXPENDITURE GUIDANCE

# COUNTY PRIORITIZATION ROADMAP



Counties can use these objectives as a framework to plan and prioritize their investments for COVID-19 related spending

## Making our public institutions whole

Reimbursements for COVID-19 Related Expenses from Public Entities

01

## Protecting the health of Kansas

Ensure access to supplies and infrastructure to mitigate disease spread and preparing for a potential “second wave” in the fall

02

## Revitalize local businesses

Ensuring that businesses and non-profits can re-open safely and rebound from COVID19

03

## Building resilient communities

Supporting workforce, housing, childcare, social services, and other investments critical for long-term and community growth

04

State Themes

Health

Connectivity

Economic Development

Education

# STATE AREAS OF FOCUS



In response to COVID some of our hardest hit areas are around the following

## Challenges

COVID-19 has *altered* our way of *life*

- Our citizens are **sick**
- Our communities are feeling **disconnected**
- Our businesses, livelihoods, and schools have been **disrupted**

## Response

We are *working* diligently for our *communities*

- Address **medical** and **public health** needs
- Provide **economic support** to those suffering from unemployment
- Provide economic support for business interruptions



## Health

Advance public health and respond to future outbreaks



## Connectivity

Enable remote connectivity through investments in technology and digital infrastructure



## Economic Development

Protect livelihoods of affected individuals , invest in communities, and support businesses







## Education

Provide quality education and resources to our students

# IDEAS FOR COUNTY INVESTMENTS



Counties can follow this guidance to align priorities to state themes for investments

INVESTMENT IDEAS BY COUNTY OBJECTIVE				
STATE-LEVEL FOCUS AREAS	1. Making our public institutions whole	2. Protecting the health of Kansans, now and beyond	3. Ensuring that businesses and non-profits can re-open safely and rebound from COVID-19	4. Building resilient communities
 <b>HEALTH</b> Advance public health and respond to future outbreaks	<ul style="list-style-type: none"> <li>Reimbursement for already incurred health costs such as protective equipment, testing supplies, EMS, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Testing</li> <li>Medical Supplies</li> <li>Emergency Management</li> <li>Contact Tracing</li> <li>County jail grants</li> </ul>	<ul style="list-style-type: none"> <li>Grants for public health infrastructure improvements</li> <li>Funds for PPE, supplies, digital thermometers, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Vaccine deployment Investments</li> <li>90 supplies of equipment</li> <li>Expand contract tracing infrastructure</li> </ul>
 <b>CONNECTIVITY</b> Enable remote connectivity through investments in technology and digital infrastructure	<ul style="list-style-type: none"> <li>Reimbursements for already incurred connectivity costs such as laptops, telemedicine equipment, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Telehealth technology investments</li> <li>Digital infrastructure grants for hospitals and clinics</li> </ul>	<ul style="list-style-type: none"> <li>Software and hardware improvements for post-COVID workplaces</li> <li>Remote work support and investments</li> </ul>	<ul style="list-style-type: none"> <li>Broadband Investments</li> <li>Training and digital infrastructure improvements to improve inter-agency coordination</li> </ul>
 <b>ECONOMIC DEVELOPMENT</b> Protect livelihoods of affected individuals, invest in communities, and support businesses	<ul style="list-style-type: none"> <li>Reimbursements for already incurred economic development costs such as existing COVID-19 grant programs to business, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Programs to care for homeless populations</li> <li>Funds for food distribution and inventory</li> <li>Grants to senior-care centers for health expenses</li> <li>Evictions and rent assistance</li> </ul>	<ul style="list-style-type: none"> <li>Grants for small businesses and non—profits</li> <li>COVID-19 related workforce retraining programs</li> <li>Worker support and hazard pay programs</li> </ul>	<ul style="list-style-type: none"> <li>Unemployment insurance</li> <li>Childcare and early childhood investments for essential workers</li> </ul>
 <b>EDUCATION</b> Provide quality education and resources to all students	<ul style="list-style-type: none"> <li>Reimbursements for already incurred education costs such as tech for distance learning, training for teachers, etc.</li> </ul>	<ul style="list-style-type: none"> <li>School-based mental health</li> <li>Safety and health supplies for schools</li> <li>Distance Learning support</li> <li>Technology for students</li> </ul>	<ul style="list-style-type: none"> <li>Funding for student-focused non-profits for remote services</li> <li>Grants to childcare providers for operating costs, health supplies</li> </ul>	<ul style="list-style-type: none"> <li>School Infrastructure Investments</li> <li>School Lunch and food delivery investments</li> </ul>

\*All investments must meet CARES Act spending requirements\*

# IMMEDIATE NEXT STEPS

**These are key next steps for counties**



**Review content and forms, submit your primary point of contact through the link sent after this webinar by July 6th**



**Collect reimbursements for county and public educational/municipal level expenses, consider staffing needs for accountability and reporting**



**Develop a local process to consider proposals for new programs from cities, businesses, etc.**



**Next webinar will be the week of July 6<sup>th</sup>, and will include additional information on the direct spending plan along with additional insights for investment ideas**

# APPENDIX A

# FEDERAL FUNDING GUIDELINES

# FEDERAL GUIDANCE OVERVIEW



To qualify for the CRF, expenditures must satisfy three general conditions

## NECESSARY EXPENDITURES

Necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19)

## UNACCOUNTED FOR EXPENSES

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

## INCURRED DURING APPROPRIATE PERIOD

Incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. All unspent funds as of December 30, 2020 must be returned.

See source information from U.S. Department of Treasury [here](#)



# CRF EXPENDITURE CATEGORIES



US Department of Treasury organized CRF expenditures into these categories, summarized in the following slides

## ELIGIBLE EXPENDITURES

Click the category link for more information

- 1 [Medical Expenses](#)
- 2 [Public Health](#)
- 3 [Payroll Expenses](#)
- 4 [Action to Facilitate Health Measures](#)
- 5 [Economic Support](#)

Also includes any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

## 6 [FEMA Cost-share](#)

## 7 [Ineligible Expenditures](#)

More information regarding eligible and ineligible expenditures provided by the U.S. Department of Treasury for [Guidelines](#) and [FAQs](#)

# ELIGIBLE CRF EXPENDITURES

## Examples of medical expense expenditures



### 1

## Medical Expenses

- COVID-19-related expenses of public hospitals, clinics, and similar facilities.
- Establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
- Providing COVID-19 testing, including serological testing.
- Emergency medical response, including emergency medical transportation, related to COVID-19.
- Expenses for establishing and operating public telemedicine capabilities for COVID-19related treatment.

# ELIGIBLE CRF EXPENDITURES

## Examples of public health expenditures



### 2

## Public Health

- Expenses for communication and enforcement of public health orders related to COVID-19.
- Acquisition and distribution of medical and protective supplies, including sanitizing products and PPE, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers connected to COVID-19 public health emergency.
- Disinfection of public areas and other facilities, e.g., nursing homes.
- Technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

# ELIGIBLE CRF EXPENDITURES

## Examples of payroll expenses expenditures



### 3 Payroll Expenses

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency, therefore a local 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.

- 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.
- 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.

Examples of types of covered employees, or classes of employees, include:

- Public Safety, Public Health, Health Care, Human Services
- 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.
- 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.

# ELIGIBLE CRF EXPENDITURES

## Examples of action to facilitate health measures expenditures



### 4 Action to Facilitate Health Measures

- Food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
- Facilitation of distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
- Improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
- Providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
- Maintaining state prisons and county jails, including sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
- Care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
- Ongoing expenses from decommissioned equipment placed back into use or an unplanned lease renewal in order to respond to the public health emergency 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.<sup>2</sup>

# ELIGIBLE CRF EXPENDITURES

## Examples of economic support expenditures



### 5

## Economic Support

- Provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
- Local government payroll support program.
- Unemployment insurance costs 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.
- Consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?<sup>3</sup>
- Employment and training programs for employees that have been furloughed due to the public health emergency, if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.
- 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.
- Grants to small businesses to reimburse the costs of business interruption caused by required closures.
  - 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.
- Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

# ELIGIBLE CRF EXPENDITURES

## FEMA Cost-share Guidance



### 6 FEMA Cost-share

#### **FEMA Public Assistance (PA) Funding Considerations:**

The assistance FEMA provides through its Public Assistance program is subject to a cost share.

- The federal share is not less than 75 percent of eligible costs.
- The federal cost share may be increased in limited circumstances if warranted.
- The Recipient determines how much of the non-federal share the Applicant must fund.

#### **Per May 18, 2020 White House guidance:**

- States may use Coronavirus Relief Fund dollars to pay for FEMA's cost share requirements under the Stafford Act.
- This is an attempt to provide flexibilities to State and local governments to nimbly respond to and recover from COVID-19.
- NOTE: as of June 2, 2020, this still has not been codified in official Treasury guidance.

#### **Update! Per June 24, 2020 US Department of Treasury-issued CRF FAQs sheet:**

- 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. 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.

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

# INELIGIBLE CRF EXPENDITURES

## Examples of ineligible expenditures



### 7 Ineligible Examples

- Expenses for the State share of Medicaid.
- Replacement of lost revenues, including property tax relief or utility payment grants.
- Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- 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.
- Reimbursement to donors for donated items or services.
- Workforce bonuses other than hazard pay or overtime.
- Severance pay or legal settlements
- Damages covered by insurance.



# APPENDIX B

# PROGRAM EXAMPLES

# **RICHLAND COUNTY EXAMPLE**

**Counties can draw ideas from other local programs**



## **Pandemic Relief Grant**

- Richland County South Carolina has created a \$1 million Pandemic Relief Grant program
- \$500,000 available for grants of up to \$10,000 for small businesses
- \$500,000 available for nonprofits addressing food security and assistance for low- and moderate-income residents
- Businesses must have 50 or fewer employees, have been in business for at least one year, be able to demonstrate losses of 50 percent or more in revenue, and have a plan to sustain business operations.
- The program opened on April 27 and will close on June 30

# CHESTER COUNTY EXAMPLE

**Counties can draw ideas from other local programs**



## **Main Street Preservation Program**

- Chester County Pennsylvania offered grants of up to \$25,000 to small businesses and agricultural enterprises through its Main Street Preservation Program.
- The Program accepted applications for one day only – May 11 – and was capitalized by \$5 million of the County's CDBG-CV allocation via the CARES Act.
- The program was administered by the Chester County Economic Development Council.
- To be eligible, businesses must be physically located within Chester Count, have at least \$20,000 in annual operating expenses, have been in operation in 2019, and have less than \$500,000 in annual revenue.
- Grants were limited to 25 percent of a business's annual operating expenses, with a \$25,000 cap.
- The program received more than 750 applications.

# COUNTY ALLOCATIONS

# COUNTY ALLOCATIONS (A-G)



County	\$ per person (based on population)	County Population	County Total (based on population)	\$ per person (based on COVID-19 and Unemployment)	County Total (based on COVID-19 and Unemployment)	\$ per person (Total)	\$ per County* (Total)
Allen County	\$194.26	12,369	2,402,802\$	\$6.43	\$79,481	\$200.69	\$2,482,283
Anderson County	\$194.26	7,858	1,526,495\$	\$5.18	\$40,733	\$199.44	\$1,567,229
Atchison County	\$194.26	16,073	3,122,341\$	\$10.79	\$173,364	\$205.05	\$3,295,705
Barber County	\$194.26	4,427	859,989\$	\$4.10	\$18,169	\$198.36	\$878,158
Barton County	\$194.26	25,779	5,007,829\$	\$10.09	\$260,223	\$204.35	\$5,268,052
Bourbon County	\$194.26	14,534	2,823,375\$	\$7.03	\$102,194	\$201.29	\$2,925,569
Brown County	\$194.26	9,564	1,857,903\$	\$8.49	\$81,239	\$202.75	\$1,939,142
Butler County	\$194.26	66,911	12,998,131\$	\$11.71	\$783,473	\$205.97	\$13,781,604
Chase County	\$194.26	2,648	514,400\$	\$12.78	\$33,845	\$207.04	\$548,245
Chautauqua County	\$194.26	3,250	631,345\$	\$9.44	\$30,686	\$203.70	\$662,031
Cherokee County	\$194.26	19,939	3,873,350\$	\$8.83	\$176,020	\$203.09	\$4,049,370
Cheyenne County	\$194.26	2,657	516,149\$	\$3.94	\$10,461	\$198.20	\$526,610
Clark County	\$194.26	1,994	387,354\$	\$42.99	\$85,719	\$237.25	\$473,073
Clay County	\$194.26	8,002	1,554,469\$	\$6.72	\$53,740	\$200.98	\$1,608,208
Cloud County	\$194.26	8,786	1,706,768\$	\$4.76	\$41,817	\$199.02	\$1,748,586
Coffey County	\$194.26	8,179	1,588,853\$	\$20.96	\$171,432	\$215.22	\$1,760,285
Comanche County	\$194.26	1,700	330,242\$	\$5.90	\$10,027	\$200.16	\$340,269
Cowley County	\$194.26	34,908	6,781,228\$	\$10.80	\$376,907	\$205.06	\$7,158,135
Crawford County	\$194.26	38,818	7,540,785\$	\$6.75	\$262,050	\$201.01	\$7,802,835
Decatur County	\$194.26	2,827	549,173\$	\$2.80	\$7,909	\$197.06	\$557,082
Dickinson County	\$194.26	18,466	3,587,205\$	\$6.03	\$111,323	\$200.29	\$3,698,528
Doniphan County	\$194.26	7,600	1,476,376\$	\$12.68	\$96,349	\$206.94	\$1,572,725
Douglas County	\$194.26	122,259	23,750,033\$	\$10.20	\$1,247,301	\$204.46	\$24,997,334
Edwards County	\$194.26	2,798	543,539\$	\$6.98	\$19,533	\$201.24	\$563,073
Elk County	\$194.26	2,530	491,478\$	\$6.02	\$15,235	\$200.28	\$506,713
Ellis County	\$194.26	28,553	5,546,706\$	\$6.93	\$197,736	\$201.19	\$5,744,442
Ellsworth County	\$194.26	6,102	1,185,375\$	\$3.60	\$21,963	\$197.86	\$1,207,338
Finney County	\$194.26	36,467	7,084,079\$	\$105.32	\$3,840,585	\$299.58	\$10,924,665
Ford County	\$194.26	33,619	6,530,827\$	\$136.16	\$4,577,490	\$330.42	\$11,108,317
Franklin County	\$194.26	25,544	4,962,177\$	\$11.19	\$285,952	\$205.45	\$5,248,129
Geary County	\$194.26	31,670	6,152,214\$	\$7.10	\$224,906	\$201.36	\$6,377,120
Gove County	\$194.26	2,636	512,069\$	\$4.55	\$11,986	\$198.81	\$524,056
Graham County	\$194.26	2,482	482,153\$	\$3.19	\$7,908	\$197.45	\$490,062
Grant County	\$194.26	7,150	1,388,959\$	\$8.37	\$59,856	\$202.63	\$1,448,815
Gray County	\$194.26	5,988	1,163,229\$	\$11.10	\$66,449	\$205.36	\$1,229,677
Greeley County	\$194.26	1,232	239,328\$	\$1.75	\$2,158	\$196.01	\$241,487
Greenwood County	\$194.26	5,982	1,162,063\$	\$10.69	\$63,956	\$204.95	\$1,226,019

# COUNTY ALLOCATIONS (H-O)



County	\$ per person (based on population)	County Population	County Total (based on population)	\$ per person (based on COVID-19 and Unemployment)	County Total (based on COVID-19 and Unemployment)	\$ per person (Total)	\$ per County* (Total)
Hamilton County	\$194.26	2,539	493,226\$	\$21.14	\$53,687	\$215.40	\$546,913
Harper County	\$194.26	5,436	1,055,997\$	\$5.34	\$29,001	\$199.60	\$1,084,999
Harvey County	\$194.26	34,429	6,688,178\$	\$8.74	\$300,782	\$203.00	\$6,988,960
Haskell County	\$194.26	3,968	770,824\$	\$15.57	\$61,791	\$209.83	\$832,615
Hodgeman County	\$194.26	1,794	348,502\$	\$9.77	\$17,519	\$204.03	\$366,022
Jackson County	\$194.26	13,171	2,558,598\$	\$28.44	\$374,641	\$222.70	\$2,933,240
Jefferson County	\$194.26	19,043	3,699,293\$	\$10.52	\$200,238	\$204.78	\$3,899,531
Jewell County	\$194.26	2,879	559,275\$	\$5.92	\$17,036	\$200.18	\$576,311
Johnson County	\$193.08	602,401	116,311,034\$	\$13.24	\$7,977,835	\$206.32	\$124,288,869
Kearny County	\$194.26	3,838	745,570\$	\$32.73	\$125,604	\$226.99	\$871,174
Kingman County	\$194.26	7,152	1,389,348\$	\$6.39	\$45,705	\$200.65	\$1,435,053
Kiowa County	\$194.26	2,475	480,794\$	\$5.33	\$13,190	\$199.59	\$493,984
Labette County	\$194.26	19,618	3,810,993\$	\$8.80	\$172,566	\$203.06	\$3,983,559
Lane County	\$194.26	1,535	298,189\$	\$7.04	\$10,800	\$201.30	\$308,989
Leavenworth County	\$194.26	81,758	15,882,309\$	\$40.64	\$3,322,485	\$234.90	\$19,204,794
Lincoln County	\$194.26	2,962	575,398\$	\$2.77	\$8,197	\$197.03	\$583,595
Linn County	\$194.26	9,703	1,884,905\$	\$8.93	\$86,631	\$203.19	\$1,971,536
Logan County	\$194.26	2,794	542,762\$	\$3.40	\$9,489	\$197.66	\$552,252
Lyon County	\$194.26	33,195	6,448,461\$	\$36.99	\$1,227,888	\$231.25	\$7,676,349
Marion County	\$194.26	11,884	2,308,586\$	\$6.84	\$81,300	\$201.10	\$2,389,886
Marshall County	\$194.26	9,707	1,885,682\$	\$4.00	\$38,816	\$198.26	\$1,924,497
McPherson County	\$194.26	28,542	5,544,569\$	\$7.41	\$211,511	\$201.67	\$5,756,079
Meade County	\$194.26	4,033	783,451\$	\$22.05	\$88,919	\$216.31	\$872,369
Miami County	\$194.26	34,237	6,650,880\$	\$7.11	\$243,416	\$201.37	\$6,894,296
Mitchell County	\$194.26	5,979	1,161,481\$	\$4.34	\$25,952	\$198.60	\$1,187,432
Montgomery County	\$194.26	31,829	6,183,102\$	\$10.83	\$344,691	\$205.09	\$6,527,793
Morris County	\$194.26	5,620	1,091,741\$	\$7.26	\$40,804	\$201.52	\$1,132,545
Morton County	\$194.26	2,587	502,551\$	\$7.52	\$19,444	\$201.78	\$521,995
Nemaha County	\$194.26	10,231	1,987,474\$	\$7.60	\$77,767	\$201.86	\$2,065,241
Neosho County	\$194.26	16,007	3,109,520\$	\$5.83	\$93,392	\$200.09	\$3,202,912
Ness County	\$194.26	2,750	534,215\$	\$6.17	\$16,981	\$200.43	\$551,196
Norton County	\$194.26	5,361	1,041,428\$	\$3.02	\$16,215	\$197.28	\$1,057,642
Osage County	\$194.26	15,949	3,098,253\$	\$8.04	\$128,290	\$202.30	\$3,226,543
Osborne County	\$194.26	3,421	664,563\$	\$5.07	\$17,359	\$199.33	\$681,922
Ottawa County	\$194.26	5,704	1,108,059\$	\$6.29	\$35,864	\$200.55	\$1,143,923

# COUNTY ALLOCATIONS (P-Z)



County	\$ per person (based on population)	County Population	County Total (based on population)	\$ per person (based on COVID-19 and Unemployment)	County Total (based on COVID-19 and Unemployment)	\$ per person (Total)	\$ per County* (Total)
Pawnee County	\$194.26	6,414	1,245,984\$	\$2.96	\$18,981	\$197.22	\$1,264,965
Phillips County	\$194.26	5,234	1,016,757\$	\$5.54	\$29,001	\$199.80	\$1,045,758
Pottawatomie County	\$194.26	24,383	4,736,642\$	\$8.00	\$195,067	\$202.26	\$4,931,708
Pratt County	\$194.26	9,164	1,780,199\$	\$4.73	\$43,378	\$198.99	\$1,823,576
Rawlins County	\$194.26	2,530	491,478\$	\$2.96	\$7,477	\$197.22	\$498,955
Reno County	\$194.26	61,998	12,043,731\$	\$9.33	\$578,352	\$203.59	\$12,622,084
Republic County	\$194.26	4,636	900,589\$	\$4.79	\$22,213	\$199.05	\$922,802
Rice County	\$194.26	9,537	1,852,658\$	\$6.37	\$60,729	\$200.63	\$1,913,386
Riley County	\$194.26	74,232	14,420,308\$	\$7.73	\$573,925	\$201.99	\$14,994,234
Rooks County	\$194.26	4,920	955,759\$	\$7.41	\$36,458	\$201.67	\$992,217
Rush County	\$194.26	3,036	589,773\$	\$6.53	\$19,834	\$200.79	\$609,607
Russell County	\$194.26	6,856	1,331,847\$	\$4.93	\$33,780	\$199.19	\$1,365,626
Saline County	\$194.26	54,224	10,533,554\$	\$9.09	\$492,880	\$203.35	\$11,026,434
Scott County	\$194.26	4,823	936,916\$	\$9.96	\$48,048	\$204.22	\$984,964
Sedgwick County	\$193.08	516,042	99,636,917\$	\$18.02	\$9,298,991	\$211.10	\$108,935,908
Seward County	\$194.26	21,428	4,162,603\$	\$105.31	\$2,256,678	\$299.57	\$6,419,281
Shawnee County	\$194.26	176,875	34,359,738\$	\$13.59	\$2,404,076	\$207.85	\$36,763,813
Sheridan County	\$194.26	2,521	489,729\$	\$4.32	\$10,891	\$198.58	\$500,621
Sherman County	\$194.26	5,917	1,149,436\$	\$5.72	\$33,874	\$199.98	\$1,183,311
Smith County	\$194.26	3,583	696,034\$	\$4.16	\$14,917	\$198.42	\$710,951
Stafford County	\$194.26	4,156	807,345\$	\$3.99	\$16,588	\$198.25	\$823,932
Stanton County	\$194.26	2,006	389,686\$	\$13.88	\$27,851	\$208.14	\$417,537
Stevens County	\$194.26	5,485	1,065,516\$	\$15.51	\$85,077	\$209.77	\$1,150,594
Sumner County	\$194.26	22,836	4,436,121\$	\$13.47	\$307,518	\$207.73	\$4,743,639
Thomas County	\$194.26	7,777	1,510,760\$	\$3.18	\$24,731	\$197.44	\$1,535,491
Trego County	\$194.26	2,803	544,511\$	\$5.15	\$14,429	\$199.41	\$558,940
Wabaunsee County	\$194.26	6,931	1,346,416\$	\$16.52	\$114,499	\$210.78	\$1,460,915
Wallace County	\$194.26	1,518	294,887\$	\$2.08	\$3,165	\$196.34	\$298,051
Washington County	\$194.26	5,406	1,050,170\$	\$2.98	\$16,105	\$197.24	\$1,066,274
Wichita County	\$194.26	2,119	411,637\$	\$2.10	\$4,459	\$196.36	\$416,096
Wilson County	\$194.26	8,525	1,656,067\$	\$13.95	\$118,891	\$208.21	\$1,774,957
Woodson County	\$194.26	3,138	609,588\$	\$11.10	\$34,818	\$205.36	\$644,406
Wyandotte County	\$194.26	165,429	32,136,238\$	\$31.40	\$5,194,696	\$225.66	\$37,330,934

\*Note: The Johnson and Sedgwick County funding based on population is subtracted from the statewide total because they have already received those funds.