

State of Florida Coronavirus Relief Fund (CRF) Frequently Asked Questions *Local Governments* January 28, 2021

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.



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- 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.
- 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.

Updated October 14, 2020.

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.

Updated October 14, 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

Updated October 14, 2020.

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.

Updated October 14, 2020.

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.

Updated October 14, 2020.



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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

Per program guidelines, does disencumber the funds mean that a county must have purchase orders in place, or may the county simply commit to spending the funds

Answer

In order to access the additional 20% disbursement, counties must provide documentation that they have fully exhausted the cash from the initial 25% disbursement. Counties may demonstrate that the disbursement was either fully expended or demonstrate a lack of cash on hand through both expenses and encumbrances.



FDEM Support Staff will use the quarterly report submitted by the County in accordance with Phase 1 to determine whether a County has fully expended the initial 25%. If the report indicates that the reported expenses from the quarterly report fall short of the full 25% amount, staff will reach out to the County to confirm whether the County has the remaining amount encumbered or in cash. A County satisfies this requirement by either expending or encumbering the full 25% disbursement:

- For example, County A received \$10 million in the initial 25% disbursement. County A documents in their quarterly report that all \$10 million has been expended. County A has satisfied this condition to receive the next 20%.
- For example, County B received \$10 million in the initial 25% disbursement. County B documents in their quarterly report that only \$4 million has been expended. Upon follow up by FDEM, County B submits an encumbrance report and a letter signifying the remaining \$6 million has been encumbered for small business assistance, individual assistance programs, and payroll. Upon verification by FDEM, County B has satisfied this condition to receive the next 20%.
- For example, County C received \$10 million in the initial 25% disbursement. County C documents in their quarterly report that only \$4 million has been expended. Upon follow up by FDEM, County C indicates that the remaining \$6 million is not encumbered and resides as cash on hand. County C has not satisfied this condition and would not be able to access the next 20% disbursement until the \$6 million is expended or encumbered for a specific purpose.

Updated November 9, 2020.

Eligible Expenses

Medical Expenses

In which Treasury expense category should costs associated with vaccination sites be included?

Answer

Costs associated with vaccination sites should be included in the Medical Expenses treasury category.

Updated January 28, 2021.

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



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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.

Updated October 14, 2020.

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).

Updated October 14, 2020.

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.

Updated October 14, 2020.

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.



Updated October 14, 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. 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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

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



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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.

Updated October 14, 2020.

What are some examples of types of covered employees?

Answer

Treasury's Guidance provides examples of broad classes of employees whose payroll expenses 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:
 - o "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."
 - o "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).

Updated October 14, 2020.



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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

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

Answer

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

Updated October 14, 2020.



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.

Updated October 14, 2020.

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).

Updated October 14, 2020.

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.

Updated October 14, 2020.



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.
Updated October 14, 2020.

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.”
Updated October 14, 2020.

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.
Updated October 14, 2020.



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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

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,



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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.

Updated October 14, 2020.

Are EM workers considered by Treasury to be public health or public safety employees and, thus, presumed to be “substantially dedicated” to mitigating or responding to COVID-19?

Answer

Possibly. Treasury did not specifically include EM employees as part of the public health or public safety category of employees. However, Treasury did state that the public health and safety employee category would include those named in the guidance as well as “similar employees whose services are substantially dedicated.” Accordingly, a county may submit its EM workers under public health and safety payroll and such eligibility will be assessed by the State of Florida.

Updated November 9, 2020.

Who is eligible for 100% reimbursement of payroll?

Answer

CRF dollars may be used to cover 100% payroll expenses, but only for employees who are “substantially dedicated” to mitigating or responding to COVID-19. These employees who are deemed substantially dedicated to COVID-19 may have their payroll and benefits from March 1-December 30, 2020 reported in full. If the employee was only partially dedicated to COVID-19 then you would only seek the portion of the payroll to be reimbursed and provide documentation supporting the percentage of time and hours spent working on COVID-19 related activities. Payroll is reimbursable under the above-referenced guidelines regardless of whether or not it was budgeted for by the county for the time period of March 1-December 30, 2020.

Treasury has confirmed that, for purposes of payroll reimbursement under the CRF, payroll for public health and safety personnel is 100% reimbursable under the fund because this category of employees is presumed to be substantially dedicated to mitigating or responding to COVID-19. Accordingly, the county does not have to demonstrate, for this category only, that the public health or safety personnel was substantially dedicated in order to be reimbursed. All the county will be required to submit is documentation demonstrating that the personnel was in fact paid. That documentation includes but is 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.



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Treasury has defined public health and safety employees as follows:

- “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.”

Updated November 9, 2020.

Can sick leave paid to public employees who were either under quarantine or caring for someone with COVID-19 be reimbursed under this program?

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. Accordingly, the administrative leave costs may be covered under this program if: (1) the leave is over and above normal budgeted leave that would be provided to employees, and (2) the leave is necessary to ensure safety and reduce the spread of COVID-19 infections. For example, if an employee is traditionally awarded 14 days paid leave, and the employer allowed the employee to take COVID-related leave without pulling or subtracting from the employee’s traditional 14 days because that leave taken between March 1-December 30, 2020 was related to COVID then the COVID related days would be eligible to be reimbursed under this program.

Updated November 9, 2020.



Is it necessary to provide timesheets or other documentation supporting that public health and safety employees who worked or were paid overtime?

Answer

No. Considering Treasury's presumption that public health and safety employees are substantially dedicated to COVID-19, it is now not necessary to provide any documentation beyond that required for straight time to substantiate overtime for this payroll category. The presumption relating to their straight time will also be applied to overtime, including time and a half, double time, or extended shifts. Hazard pay will still require supporting documentation like time sheets to demonstrate relation of work towards COVID-19 response or mitigation. Remember, however, that workforce bonuses are ineligible under this program.

Updated November 9, 2020.

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.

Updated October 14, 2020.

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.

Updated October 14, 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).

Updated October 14, 2020.



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.

Updated October 14, 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.

Updated October 14, 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."

Updated October 14, 2020.

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.
Updated October 14, 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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

Can funds from this program be used to pay individuals unpaid utilities bills?

Answer

Yes, so long as the utility payments are made as a form of eligible individual assistance, and not as an effort to help the utility company recoup lost revenue. Accordingly, in order to be eligible, the county will need to demonstrate that the individual(s) for whom it is paying the utility bill was negatively impacted by the COVID-19 public health crisis, and such measurable impact caused them to be unable to pay their utility bill. If such impact is shown, the county may pay the utility company directly for the individual's unpaid utility bill. The payment(s) will need to be tied to the individual and not made as a lump sum payment for all unpaid utility bills incurred by the company.

Updated November 9, 2020.



Can funds be used to award schools within the county the \$500 per student allocation outlined as a form of administrative convenience by Treasury in FAQ No. 53?

Answer

No. A county may not use the administrative convenience allowance of \$500 per student to meet its allocation. Rather, a county may only submit documented, substantiated expenses that it incurs on behalf of a school or school district that fall into the categories for additional allowable expenses enumerated by Treasury in its FAQ No. 53 on October 19, 2020, which are:

- 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.

Provided the additional allowable expenses fall into one of those enumerated categories, they must also meet the three-prong eligibility test demonstrating that such expenses were: (1) necessary due to COVID-19; (2) not budgeted for in the county's budget as last approved on March 27, 2020; and (3) the goods or services are incurred between March 1 and December 30, 2020.

Updated November 9, 2020.

Can funds from this program be used to purchase equipment?

Answer

Possibly. On October 19, 2020, Treasury issued updated Guidance and FAQs regarding the CRF. Treasury stated in its FAQ No. 58 that CRF dollars may be used to purchase equipment only when such purchases are shown to be necessary due to the COVID-19 public health emergency. In the context of 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. Accordingly, if the county seeks to use CRF funds to purchase versus lease equipment it will need to support the showing that such purchase was necessary and the most cost-effective solution under the circumstances.

Updated November 9, 2020.



May the county use CRF funds to purchase a high-speed scanner?

Answer

Yes, so long as the county can show the following: (1) The purchase of the scanner was necessary due to COVID-19; (2) The purchase was not in the county's budget as of March 27, 2020; and (3) the scanner was purchased and delivered between March 1 and December 30, 2020.

Updated November 9, 2020.

Can funds from this program be used to improve property currently owned by the county?

Answer

Possibly. Treasury stated in its October 19, 2020 updated FAQ No. 58 that the costs related to improving a piece of previously owned property is allowable so long as those improvements can be completed by December 30, 2020. Specifically, Treasury stated that "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."

Updated November 9, 2020.

Can funds still be used to purchase goods where such goods will not be delivered until after December 30, 2020, due to supply chain demand issues out of the county's control?

Answer

Possibly. Treasury specifically requires that all costs be incurred between March 1 and December 30, 2020. Treasury defined costs incurred as when the goods are delivered or the services are rendered to the county. It is not enough to simply pay for the goods or services in this time period. The only exception to this time period is when the purchasing county could not foresee a supply chain issue that would delay the delivery of the purchased good until after December 30, 2020. Accordingly, the county should account for delivery by December 30, 2020, in its purchase order or sales contract in order to best protect the State and the county against claw back by U.S. Treasury.

Updated November 9, 2020.

Can funds still be used to support non-profit programs located in the county's jurisdiction?

Answer

Possibly. Non-profits are eligible for CRF funding, if it meets all the core CRF requirements. The county will be required to show that the assisted non-profit met the following criteria: (i) the disruption was caused by the COVID pandemic; (ii) the disruption was incurred between March



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1 and Dec 30; (iii) funding is not duplicative of other federal relief funding (so for claims of lost revenue or inability to pay operating expenses, any other federal relief funds received must be included as cash received, or otherwise backed out of the calculation of net disruption – e.g., PPP, EIDL, FEMA, CSBG, etc.); and (iv) funding was not used to reimburse donors for donated items. In other words, in addition to using non-profits as a vehicle to deliver services for CRF funding in areas of great need, it is also allowable to provide economic support to non-profits that have experienced financial or operational disruption caused by the pandemic. Economic support can be provided in the same way economic support can be provided to for-profit businesses that have been disrupted by the COVID pandemic.

Updated November 9, 2020.

Can funds still be used to support individuals who reside in the county's jurisdiction?

Answer

Possibly. Individual assistance programs are eligible for CRF funds (see Treasury FAQ #23), with a couple key caveats that require gathering some evidence to ensure they are compliant. First, Treasury has made it clear that individuals cannot be funded on a blanket basis (see Treasury FAQ #43). In other words, individuals cannot be simply paid \$500 per resident, without regard to how they were actually impacted by the COVID pandemic. There must be some ability to demonstrate that each individual receiving funds was impacted negatively by the COVID pandemic – lost their income, or suffered some other hardship causing economic harm. Additionally, individual assistance program funding cannot be duplicative of other funding efforts.

Updated November 9, 2020.

May the county provide CRF funds to small businesses that have one or more federal tax liens?

Answer

Yes, so long as it can show that the business suffered business disruption as a result of COVID-19. We do recommend setting parameters around what qualifies as a small business in order to better assess who can be eligible but as an overarching question/answer this would be eligible under CRF.

Updated November 9, 2020.



Allocation and Nature of Funds

Are Fund payments to State and local governments considered grants?

Answer

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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

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.

Updated October 14, 2020.

What is considered a “capital expenditure” under this program?

Answer

The State of Florida defined capital expenditures that are prohibited under this program as the purchase or construction of real property including land, buildings, or physical structures. The State of Florida will consider purchase requests based on the county sub-recipient’s ability to demonstrate there is no feasible option for renting or leasing property within a reasonable radius of the base operations which is supporting pandemic response and mitigation of spread.

Updated November 9, 2020.



Deadline Extension

May a local government incur eligible expenses subsequent to the December 30, 2020 deadline included in the original funding agreement due to the extension to CRF in the Consolidated Appropriations Act of 2021?

Answer

Yes, local governments may opt to execute an amendment to the funding agreement that will allow local governments to extend the deadline to incur eligible expenses through June 30, 2021. To opt in to the extension, local governments must submit an updated spend plan detailing any modifications to treasury categories and the expected timeline for fully incurring expenses. Once the updated spend plan is approved, the amendment will be executed.

Updated January 28, 2021.

Will the deadline extension automatically be granted to all local governments?

Answer

No, local governments must opt in to the deadline extension by submitting an updated spend plan for approval and then executing an amendment to the funding agreement.

Updated January 28, 2021.

What information should be included in the updated spend plan?

Answer

The spend plan submitted to opt in to the deadline extension is an update to the initial spend plan previously submitted. The updated spend plan will need to highlight any changes to the previous spend plan. Specifically, this spend plan will need to describe any modifications to the treasury categories of incurred expenses and the timeline of when the local government anticipates fully incurring expenses to cover their full CRF allocation.

Updated January 28, 2021.

By which date must local governments submit an updated spend plan in order to opt in to the deadline extension?

Answer

Local governments must submit an initial draft of their updated spend plan by February 5, 2021 in order to opt in to the deadline extension.

Updated January 28, 2021.



Will all local governments that submit and receive approval for an updated spend plan be granted a deadline extension of June 30, 2021?

Answer

No, June 30, 2021 is the latest date for which a deadline may be granted. The deadline granted in the amendment to the funding agreement will be based upon the timeline information provided in the updated spend plan. As such, local governments should be careful to include accurate information in their spend plan regarding the date they expect to have all expenses fully incurred.

Updated January 28, 2021.

When should a local government apply for the deadline extension?

Answer

Local governments should apply for the deadline extension when they are unable to substantiate their full allocation amount with eligible expenses that were fully incurred on or prior to December 30, 2020 and need to utilize expenses incurred on or subsequent to December 31, 2020 to substantiate their allocation. Expenses not fully incurred as of December 30, 2020 would include costs such as materials that were not delivered as of December 30, 2020, prepaid subscription costs that cover periods subsequent to December 30, 2020, and payroll costs for December 31, 2020.

Updated January 28, 2021.

Do local governments need to submit an updated spend plan if materials were received as of December 30, 2020, but payment was not rendered as of that date?

Answer

No, if the materials were received as of December 30, 2020, the expense would be considered fully incurred as of the initial deadline, and no deadline extension is necessary.

Updated January 28, 2021.

Do local governments need to submit an updated spend plan if they need an extension for submitting documentation related to expenses incurred on or prior to December 30, 2020?

Answer

No, the deadline extension is for expenses that were not fully incurred prior to December 30, 2020. For counties who have incurred expenses to cover their full allocation as of the original deadline, the deadline to submit all required documentation is February 28, 2021. If a local government is unable to meet this deadline to submit required documentation, they should reach out to their liaison, and these situations will be evaluated on a case-by-case basis.

Updated January 28, 2021.