

# Issue Analysis Form



**Date:** June 9, 2020  
Public Hearing for Budget  
Amendment / Appropriation of  
CARES Coronavirus Relief  
Funds to a New Special  
Revenue Fund

**Item:** County Administration /  
County Finance

**Lead Department(s):** County Finance

**Contact Person(s):** Percy C. Ashcraft / Betsy  
Drewry

## Description and Current Status

The Federal government issued \$3.1 billion in **Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 Funding** – Coronavirus Relief Funds to the Commonwealth of Virginia and another \$200 million to Fairfax County.

Counties and cities received a May 12, 2020 memo from the Secretary of Finance indicating that the Commonwealth would distribute these funds to localities based on population. Prince George County signed a certification stating these funds would be used as directed and received \$3,346,151 on June 1.

The funds may be used to cover costs that:

- 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 (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
  - One-time funding – should not be used for ongoing services and/or base operations

See **Attachment A** for memo and related attachments, along with the signed local certification.

See **Attachment B** for **updated** recommended uses of funds which include community relief initiatives and estimated County COVID-19-related expenditure recoveries. These recommendations were shared with the Board during the May 26, 2020 work session, and were updated based on Board feedback.

This budget amendment of \$3,346,151, if approved, requires a public hearing because the amount exceeds 1% of the adopted FY2020 budget (Adopted FY2020 budget = \$123,068,958; 1% = \$1,230,690).

The Code of Virginia §15.2-2507 requires a public hearing for budget amendments

exceeding 1% of the adopted fiscal plan.

The Board authorized the advertisement of a June 9 public hearing at the May 26, 2020 Board meeting. The advertisement appeared in the Sunday, May 31 edition of *The Progress Index* – see Attachment C.

Board Action Requested following Public Hearing:

Approve appropriation as outlined in the enclosed draft resolution.

- Staff is requesting flexibility in moving budgeted expenditures within the fund, as equipment and supply costs and planned relief initiatives are based on initial estimates.
  - The duration of the pandemic could impact the quantity and total cost of needed supplies, and actual participation in community relief measures may differ from estimated participation.
- Staff is also requesting that the appropriation not lapse at June 30, 2020, but continue for the duration of the award period of December 30, 2020. [Allowable period of use spans two fiscal years (similar to the capital project fund)].

<b>Does this require IDA action?</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>Does this require BZA action?</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>Does This require Planning Commission Action?</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>Does this require Board of Supervisors action?</b>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Does this require a public hearing?</b>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>If so, before what date? [at least 7 days prior to public hearing]</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Fiscal Impact Statement**

Approval of the appropriation of federal CARES funds will allow the County to use these funds to cover costs incurred and projected anticipated costs that will be incurred in response to the COVID-19 pandemic. Approval will also make available funds to provide some needed citizen and business relief.

A separate fund has been established to track costs and relief measures and provide appropriate accountability.

**County Impact**

Approval of this appropriation will allow staff to move forward in purchasing needed supplies and equipment and develop method to distribute funds to citizens and businesses as approved.

**Notes**



## COMMONWEALTH of VIRGINIA

Aubrey L. Layne, Jr., MBA, CPA  
Secretary of Finance

P.O. Box 1475  
Richmond, Virginia 23218

May 12, 2020

To: County and City Elected Officials

Delivered Via: Chief Executive Officer, Manager, or Administrator

From: Aubrey L. Layne, Jr.  
Secretary of Finance

Subject: Local Allocations for Federal CARES Coronavirus Relief Funds

### Background

As most of you are aware, Congress passed and the President recently signed the *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020*. This Act provides funding for a number of different programs to address the COVID-19 pandemic. A primary component of the CARES Act is \$150 billion in assistance to state, local, territorial, and tribal governments for the direct impact of the COVID-19 pandemic through the establishment of the Coronavirus Relief Fund (CRF).

Allocations were sent to states based on population. Each state received 55 percent of its share based on total state population and the remaining 45 percent was based on the local populations of each state's cities and counties. Localities with populations greater than 500,000 could apply to receive funds directly. All other CRF funds were distributed to the states to determine the allocations to localities.

Virginia has received approximately \$3.1 billion as its share of the CRF total. This amount does not include approximately \$200 million that went directly to Fairfax County since it qualified to receive its funding directly.

These funds may be used for qualifying expenses of state and local governments. The CARES Act provides that payments from the CRF only may be used to cover costs that:

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

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At this point, federal guidance indicates that the CRF funds can only be used for the direct costs associated with the response to the COVID-19 pandemic and cannot be used to make up for revenue shortfalls. State and local government officials have requested that this restriction be lifted or that additional federal funds be provided to address the loss of state and local revenue. To date, no action has been taken by Congress to allow that flexibility or to provide funding for that purpose.

### **Allocation of CRF Funds to Localities**

While the federal CARES Act does not require that states distribute funding to local governments with populations less than 500,000 residents, the Governor recognizes that localities are experiencing the same COVID-19 related expenses as the Commonwealth. Therefore, fifty (50) percent of the locally-based allocations will be distributed to counties and cities on or around June 1, 2020, by the Department of Accounts (DOA) after receipt of a signed certification from the locality. This distribution will be made to the local treasurer in the same manner that Car Tax Relief Payments are made.

Each locality's allocation will be based on the proportion that the locality's population represents of the statewide total population. Appendix A reflects the population used by US Treasury to allocate CRF funds to the states. This population data is the basis for determining the allocations to each locality.

This table also reflects each locality's share of the current distribution based on the population data displayed. Please note that the population data for each county includes the populations of the towns within its borders. Consequently, the allocation indicated for each county includes any allocations based on residents that live in the towns located within that county.

CRF funds should be considered "one time" monies and should not be used for ongoing services and/or base operations. Because the funds must be expended by December 30, localities are advised not to create services with expenses beyond that period. Any expenses beyond December 30, 2020, must be paid entirely by the locality from local funds.

### **Requirements for Use of Funds and Certifications**

#### General

The amounts listed in Appendix A reflect the funds that will be transferred to each locality after receipt of a certification form (Appendix D) from the locality signed by the chief executive officer, the chief financial officer, and the chief elected officer. Before signing the certification, I recommend that you read and understand the federal guidance and the frequently asked questions contained in Appendix B and Appendix C, respectively. The most recent information on this guidance and the frequently asked questions can be obtained at: <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>

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Please note that the certification statement includes an acknowledgment that you may be required to return funds to the federal government if it is determined that those funds were spent for purposes that do not qualify. Since these funds are being provided to you “up front” rather than on a reimbursement basis, it is important for you to understand that the burden of ensuring that all CRF funds are spent for qualifying purposes falls to the local government. You are responsible for maintaining all necessary documentation to ensure compliance with the federal requirements.

If the federal government determines that you have used CRF funds for purposes that do not qualify, you must return those funds to the state promptly so that they may be returned to the federal government. As a condition of receiving CRF funds, you are agreeing that the state can use state aid intercept to recover any funds necessary for expenses that were not for a qualifying purpose or that were unexpended as of December 30, 2020.

#### For Counties Only

As previously stated, the population data for each county includes the populations of the towns within its borders. Consequently, the allocation indicated for each county includes any allocations based on residents that live in the towns located within that county.

Counties must ensure that an equitable share of the CRF funds it receives are shared with and granted to each town within its jurisdiction. Just as with the funds retained by the county, the funds granted to towns must be spent in accordance with the same requirements and the same documentation must be retained for audit purposes. The county issuing the grant is responsible for the ensuring compliance with the documentation requirements and must ensure that the use of the funds meets the requirements set forth by the federal government.

#### Submission of Certification

The certification in Appendix D contains more specific details on the responsibilities of the local governing body. A fillable .pdf form can be downloaded from the Secretary of Finance’s Website under “Recent News” at: <http://finance.virginia.gov/>

In order to receive your locality’s allocation, the signed certification form must be submitted no later than **May 22, 2020**, to the Department of Accounts in electronic or hard copy form:

By Email to: [GACCT@DOA.Virginia.gov](mailto:GACCT@DOA.Virginia.gov)

By US Mail to: Department of Accounts  
Attention: Local CRF Certification  
P.O. Box 1971  
Richmond, VA 23218-1971

If you have any questions about this process, you may contact my office at (804) 786-1148. If you have technical questions about the certification form or the distribution of the funds, please contact Melinda Pearson, Director, General Accounting, Department of Accounts, at [Melinda.Pearson@DOA.Virginia.gov](mailto:Melinda.Pearson@DOA.Virginia.gov) or by phone at 804-225-2376.

## Appendix A – Local Allocations

Annual Estimates of the Resident Population for Counties in Virginia: as of July 1, 2019	Statewide Total = 8,535,519	% of Total <sup>1</sup>	Current Allocation Base = \$744,691,122
Locality	Population		
.Accomack County, Virginia	32,316	0.3786%	\$2,819,446
.Albemarle County, Virginia	109,330	1.2809%	\$9,538,621
.Alleghany County, Virginia	14,860	0.1741%	\$1,296,478
.Amelia County, Virginia	13,145	0.1540%	\$1,146,851
.Amherst County, Virginia	31,605	0.3703%	\$2,757,414
.Appomattox County, Virginia	15,911	0.1864%	\$1,388,173
.Arlington County, Virginia	236,842	2.7748%	\$20,663,551
.Augusta County, Virginia	75,558	0.8852%	\$6,592,144
.Bath County, Virginia	4,147	0.0486%	\$361,810
.Bedford County, Virginia	78,997	0.9255%	\$6,892,184
.Bland County, Virginia	6,280	0.0736%	\$547,906
.Botetourt County, Virginia	33,419	0.3915%	\$2,915,679
.Brunswick County, Virginia	16,231	0.1902%	\$1,416,092
.Buchanan County, Virginia	21,004	0.2461%	\$1,832,518
.Buckingham County, Virginia	17,148	0.2009%	\$1,496,097
.Campbell County, Virginia	54,885	0.6430%	\$4,788,505
.Caroline County, Virginia	30,725	0.3600%	\$2,680,638
.Carroll County, Virginia	29,791	0.3490%	\$2,599,150
.Charles City County, Virginia	6,963	0.0816%	\$607,495
.Charlotte County, Virginia	11,880	0.1392%	\$1,036,484
.Chesterfield County, Virginia	352,802	4.1333%	\$30,780,614
.Clarke County, Virginia	14,619	0.1713%	\$1,275,451
.Craig County, Virginia	5,131	0.0601%	\$447,660
.Culpeper County, Virginia	52,605	0.6163%	\$4,589,583
.Cumberland County, Virginia	9,932	0.1164%	\$866,529
.Dickenson County, Virginia	14,318	0.1677%	\$1,249,190
.Dinwiddie County, Virginia	28,544	0.3344%	\$2,490,354
.Essex County, Virginia	10,953	0.1283%	\$955,607
.Fairfax County, Virginia	1,147,532	13.4442%	N/A
.Fauquier County, Virginia	71,222	0.8344%	\$6,213,845
.Floyd County, Virginia	15,749	0.1845%	\$1,374,040
.Fluvanna County, Virginia	27,270	0.3195%	\$2,379,202
.Franklin County, Virginia	56,042	0.6566%	\$4,889,448

.Frederick County, Virginia	89,313	1.0464%	\$7,792,215
.Giles County, Virginia	16,720	0.1959%	\$1,458,756
.Gloucester County, Virginia	37,348	0.4376%	\$3,258,469
.Goochland County, Virginia	23,753	0.2783%	\$2,072,358
.Grayson County, Virginia	15,550	0.1822%	\$1,356,678
.Greene County, Virginia	19,819	0.2322%	\$1,729,131
.Greensville County, Virginia	11,336	0.1328%	\$989,022
.Halifax County, Virginia	33,911	0.3973%	\$2,958,604
.Hanover County, Virginia	107,766	1.2626%	\$9,402,168
.Henrico County, Virginia	330,818	3.8758%	\$28,862,595
.Henry County, Virginia	50,557	0.5923%	\$4,410,903
.Highland County, Virginia	2,190	0.0257%	\$191,069
.Isle of Wight County, Virginia	37,109	0.4348%	\$3,237,617
.James City County, Virginia	76,523	0.8965%	\$6,676,337
.King and Queen County, Virginia	7,025	0.0823%	\$612,904
.King George County, Virginia	26,836	0.3144%	\$2,341,338
.King William County, Virginia	17,148	0.2009%	\$1,496,097
.Lancaster County, Virginia	10,603	0.1242%	\$925,071
.Lee County, Virginia	23,423	0.2744%	\$2,043,566
.Loudoun County, Virginia	413,538	4.8449%	\$36,079,596
.Louisa County, Virginia	37,591	0.4404%	\$3,279,670
.Lunenburg County, Virginia	12,196	0.1429%	\$1,064,054
.Madison County, Virginia	13,261	0.1554%	\$1,156,971
.Mathews County, Virginia	8,834	0.1035%	\$770,732
.Mecklenburg County, Virginia	30,587	0.3583%	\$2,668,598
.Middlesex County, Virginia	10,582	0.1240%	\$923,239
.Montgomery County, Virginia	98,535	1.1544%	\$8,596,799
.Nelson County, Virginia	14,930	0.1749%	\$1,302,585
.New Kent County, Virginia	23,091	0.2705%	\$2,014,601
.Northampton County, Virginia	11,710	0.1372%	\$1,021,652
.Northumberland County, Virginia	12,095	0.1417%	\$1,055,242
.Nottoway County, Virginia	15,232	0.1785%	\$1,328,933
.Orange County, Virginia	37,051	0.4341%	\$3,232,557
.Page County, Virginia	23,902	0.2800%	\$2,085,357
.Patrick County, Virginia	17,608	0.2063%	\$1,536,230
.Pittsylvania County, Virginia	60,354	0.7071%	\$5,265,654
.Powhatan County, Virginia	29,652	0.3474%	\$2,587,023
.Prince Edward County, Virginia	22,802	0.2671%	\$1,989,387
.Prince George County, Virginia	38,353	0.4493%	\$3,346,151
.Prince William County, Virginia	470,335	5.5103%	\$41,034,915
.Pulaski County, Virginia	34,027	0.3987%	\$2,968,725
.Rappahannock County, Virginia	7,370	0.0863%	\$643,004
.Richmond County, Virginia	9,023	0.1057%	\$787,222
.Roanoke County, Virginia	94,186	1.1035%	\$8,217,365

.Rockbridge County, Virginia	22,573	0.2645%	\$1,969,407
.Rockingham County, Virginia	81,948	0.9601%	\$7,149,647
.Russell County, Virginia	26,586	0.3115%	\$2,319,526
.Scott County, Virginia	21,566	0.2527%	\$1,881,550
.Shenandoah County, Virginia	43,616	0.5110%	\$3,805,328
.Smyth County, Virginia	30,104	0.3527%	\$2,626,458
.Southampton County, Virginia	17,631	0.2066%	\$1,538,237
.Spotsylvania County, Virginia	136,215	1.5959%	\$11,884,234
.Stafford County, Virginia	152,882	1.7911%	\$13,338,365
.Surry County, Virginia	6,422	0.0752%	\$560,295
.Sussex County, Virginia	11,159	0.1307%	\$973,580
.Tazewell County, Virginia	40,595	0.4756%	\$3,541,757
.Warren County, Virginia	40,164	0.4706%	\$3,504,154
.Washington County, Virginia	53,740	0.6296%	\$4,688,608
.Westmoreland County, Virginia	18,015	0.2111%	\$1,571,739
.Wise County, Virginia	37,383	0.4380%	\$3,261,523
.Wythe County, Virginia	28,684	0.3361%	\$2,502,568
.York County, Virginia	68,280	0.8000%	\$5,957,167
.Alexandria city, Virginia	159,428	1.8678%	\$13,909,478
.Bristol city, Virginia	16,762	0.1964%	\$1,462,420
.Buena Vista city, Virginia	6,478	0.0759%	\$565,181
.Charlottesville city, Virginia	47,266	0.5538%	\$4,123,776
.Chesapeake city, Virginia	244,835	2.8684%	\$21,360,910
.Colonial Heights city, Virginia	17,370	0.2035%	\$1,515,466
.Covington city, Virginia	5,538	0.0649%	\$483,169
.Danville city, Virginia	40,044	0.4691%	\$3,493,685
.Emporia city, Virginia	5,346	0.0626%	\$466,418
.Fairfax city, Virginia	24,019	0.2814%	\$2,095,565
.Falls Church city, Virginia	14,617	0.1712%	\$1,275,277
.Franklin city, Virginia	7,967	0.0933%	\$695,090
.Fredericksburg city, Virginia	29,036	0.3402%	\$2,533,279
.Galax city, Virginia	6,347	0.0744%	\$553,751
.Hampton city, Virginia	134,510	1.5759%	\$11,735,479
.Harrisonburg city, Virginia	53,016	0.6211%	\$4,625,442
.Hopewell city, Virginia	22,529	0.2639%	\$1,965,568
.Lexington city, Virginia	7,446	0.0872%	\$649,635
.Lynchburg city, Virginia	82,168	0.9627%	\$7,168,841
.Manassas city, Virginia	41,085	0.4813%	\$3,584,508
.Manassas Park city, Virginia	17,478	0.2048%	\$1,524,888
.Martinsville city, Virginia	12,554	0.1471%	\$1,095,288
.Newport News city, Virginia	179,225	2.0998%	\$15,636,690
.Norfolk city, Virginia	242,742	2.8439%	\$21,178,304
.Norton city, Virginia	3,981	0.0466%	\$347,327
.Petersburg city, Virginia	31,346	0.3672%	\$2,734,818



.Poquoson city, Virginia	12,271	0.1438%	\$1,070,597
.Portsmouth city, Virginia	94,398	1.1059%	\$8,235,862
.Radford city, Virginia	18,249	0.2138%	\$1,592,155
.Richmond city, Virginia	230,436	2.6997%	\$20,104,653
.Roanoke city, Virginia	99,143	1.1615%	\$8,649,844
.Salem city, Virginia	25,301	0.2964%	\$2,207,415
.Staunton city, Virginia	24,932	0.2921%	\$2,175,221
.Suffolk city, Virginia	92,108	1.0791%	\$8,036,068
.Virginia Beach city, Virginia	449,974	5.2718%	\$39,258,497
.Waynesboro city, Virginia	22,630	0.2651%	\$1,974,380
.Williamsburg city, Virginia	14,954	0.1752%	\$1,304,679
.Winchester city, Virginia	28,078	0.3290%	\$2,449,697
<b>Total Funds Distributed (excludes Fairfax County)</b>			<b>\$644,573,383</b>
Source: U.S. Census Bureau, Population Division			
Release Date: March 2020			

<sup>1</sup> **Note:** Percentages are displayed as rounded numbers, however, the distributions are calculated using the full values.

## Appendix B - Guidance From U.S. Treasury

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### Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments April 22, 2020

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

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

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

#### *Necessary expenditures incurred due to the public health emergency*

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government

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officials responsible for spending Fund payments.

<sup>1</sup> See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

***Costs not accounted for in the budget most recently approved as of March 27, 2020***

The CARES Act also 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. 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.

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

***Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020***

A cost is “incurred” when the responsible unit of government has expended funds to cover the cost.

***Nonexclusive examples of eligible expenditures***

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
  - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
  - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
  - Costs of providing COVID-19 testing, including serological testing.
  - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
  - Expenses for establishing and operating public telemedicine capabilities for COVID-19- related treatment.
2. Public health expenses such as:
  - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
  - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in

- connection with the COVID-19 public health emergency.
- Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
  - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
  - Expenses for public safety measures undertaken in response to COVID-19.
  - Expenses for quarantining individuals.
3. 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.
  4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
    - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
    - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
    - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
    - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
    - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
    - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
  5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
    - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
    - Expenditures related to a State, territorial, local, or Tribal 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.
  6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

*Nonexclusive examples of ineligible expenditures<sup>2</sup>*

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.<sup>3</sup>
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. 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.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

<sup>2</sup> In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed.

Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

<sup>3</sup> See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

<sup>1</sup> The Guidance is available at: <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>

## Appendix C - Frequently Asked Questions

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*The content below was provided by the US Department of the Treasury.*

### **Coronavirus Relief Fund Frequently Asked Questions April 22, 2020**

#### ***Do governments have to return unspent funds to Treasury?***

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

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

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

#### ***May governments retain assets purchased with these funds?***

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

#### ***What records must be kept by governments receiving payment?***

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

**Coronavirus Relief Fund  
Frequently Asked Questions  
Updated as of May 4, 2020**

The following answers to frequently asked questions supplement Treasury’s Coronavirus Relief Fund (“Fund”) Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, (“Guidance”).<sup>1</sup> Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”).

**Eligible Expenditures**

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

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

***The Guidance says that funding can be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. How does a government determine whether payroll expenses for a given employee satisfy the “substantially dedicated” condition?***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to



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

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

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

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

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

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

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

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

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

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

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

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

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

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

Yes, expenses associated with contract tracing are eligible.

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

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

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

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

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

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

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

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax

requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Questions Related to Administration of Fund Payments**

### ***Do governments have to return unspent funds to Treasury?***

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

### ***What records must be kept by governments receiving payment?***

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

### ***May recipients deposit Fund payments into interest bearing accounts?***

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

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

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

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

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

<sup>1</sup> The Guidance is available at: <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>

# Appendix D - Certification for Use of Coronavirus Relief Fund

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*Note: Provided for reference only - download a fillable .pdf copy of this form from the Secretary of Finance's Website under "Recent News" at: <http://finance.virginia.gov/>*

**CERTIFICATION for RECEIPT of  
CORONAVIRUS RELIEF FUND PAYMENTS  
by  
[INSERT NAME OF LOCAL GOVERNMENT]**

We the undersigned represent [insert name of local government] (the locality), and we certify that:

1. we have the authority to request direct payment on behalf of the locality from the Commonwealth of Virginia of revenues from the Coronavirus Relief Fund (CRF) pursuant to section 601(b) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. we understand that the Commonwealth of Virginia will rely on this certification as a material representation in making a direct payment to the locality.
3. the locality's proposed uses of the funds received as direct payment from the Commonwealth of Virginia under section 601(b) of the Social Security Act will be used only to cover those costs that:
  - a. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
  - b. were not accounted for in the budget most recently approved as of March 27, 2020, for the locality; and
  - c. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.
4. any funds that are not expended or that will not be expended on necessary expenditures on or before December 30, 2020, by the locality or its grantee(s), must be returned to Commonwealth of Virginia no later than December 30, 2020, and that the Commonwealth of Virginia is entitled to invoke state aid intercept to recover any such unexpended funds that have not been returned to the Commonwealth within 30 days of December 30, 2020.
5. we understand that the locality will not receive continued funding beyond December 30, 2020, from any source to continue paying expenses or providing services that were initiated or previously supported from CRF funds prior to December 30, 2020.
6. funds received as a direct payment from the Commonwealth of Virginia pursuant to this certification must adhere to official federal guidance issued or to be issued regarding what constitutes a necessary expenditure.
7. any CRF funds expended by the locality or its grantee(s) in any manner that does not adhere to official federal guidance shall be returned to the Commonwealth of Virginia within 30 days of a finding that the expenditure is disallowed, and that the Commonwealth of Virginia is entitled to

invoke state aid intercept to recover any and all such funds that are not repaid within 30 days of a finding that the expenditure is disallowed.

8. as a condition of receiving the CRF funds pursuant to this certification, the locality shall retain documentation of all uses of the funds, including but not limited to payroll time records, invoices, and/or sales receipts. Such documentation shall be produced to the Commonwealth of Virginia upon request.
9. the locality must maintain proper accounting records to segregate these expenditures from those supported by other fund sources and that all such records will be subject to audit.
10. any funds provided pursuant to this certification cannot be used as a revenue replacement for lower than expected revenue collections from taxes, fees, or any other revenue source.
11. any CRF funds received pursuant to this certification will not be used for expenditures for which the locality has received funds from any other emergency COVID-19 supplemental funding (whether state, federal, or private in nature) for that same expense nor may CRF funds be used for purposes of matching other federal funds unless specifically authorized by federal statute, regulation, or guideline.

**For counties only**

12. an equitable share of CRF funds received pursuant to this certification shall be shared with and granted to each town within its jurisdiction. Such grant(s) shall be used solely for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), that were not accounted for in the budget most recently approved as of March 27, 2020, and that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The county issuing the grant is responsible for the ensuring compliance with the documentation requirements required by this certification and shall ensure that the use of the funds meets the requirements set forth in this certification.

We certify that we have read the above certification and our statements contained herein are true and correct to the best of our knowledge.

By: _____	By: _____	By: _____
Signature: _____	Signature: _____	Signature: _____
Title: _____	Title: _____	Title: _____
Date: _____	Date: _____	Date: _____

**CERTIFICATION for RECEIPT of  
CORONAVIRUS RELIEF FUND PAYMENTS**

by

**Prince George County, Virginia**

We the undersigned represent **Prince George County, Virginia**

(the locality), and we certify that:

1. we have the authority to request direct payment on behalf of the locality from the Commonwealth of Virginia of revenues from the Coronavirus Relief Fund (CRF) pursuant to section 601(b) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. we understand that the Commonwealth of Virginia will rely on this certification as a material representation in making a direct payment to the locality.
3. the locality's proposed uses of the funds received as direct payment from the Commonwealth of Virginia under section 601(b) of the Social Security Act will be used only to cover those costs that:
  - a. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
  - b. were not accounted for in the budget most recently approved as of March 27, 2020, for the locality; and
  - c. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.
4. any funds that are not expended or that will not be expended on necessary expenditures on or before December 30, 2020, by the locality or its grantee(s), must be returned to Commonwealth of Virginia no later than December 30, 2020, and that the Commonwealth of Virginia is entitled to invoke state aid intercept to recover any such unexpended funds that have not been returned to the Commonwealth within 30 days of December 30, 2020.
5. we understand that the locality will not receive continued funding beyond December 30, 2020, from any source to continue paying expenses or providing services that were initiated or previously supported from CRF funds prior to December 30, 2020.
6. funds received as a direct payment from the Commonwealth of Virginia pursuant to this certification must adhere to official federal guidance issued or to be issued regarding what constitutes a necessary expenditure.
7. any CRF funds expended by the locality or its grantee(s) in any manner that does not adhere to official federal guidance shall be returned to the Commonwealth of Virginia within 30 days of a finding that the expenditure is disallowed, and that the Commonwealth of Virginia is entitled to invoke state aid intercept to recover any and all such funds that are not repaid within 30 days of a finding that the expenditure is disallowed.
8. as a condition of receiving the CRF funds pursuant to this certification, the locality shall retain documentation of all uses of the funds, including but not limited to payroll time records, invoices, and/or sales receipts. Such documentation shall be produced to the Commonwealth of Virginia upon request.
9. the locality must maintain proper accounting records to segregate these expenditures from those supported by other fund sources and that all such records will be subject to audit.



- 10. any funds provided pursuant to this certification cannot be used as a revenue replacement for lower than expected revenue collections from taxes, fees, or any other revenue source.
- 11. any CRF funds received pursuant to this certification will not be used for expenditures for which the locality has received funds from any other emergency COVID-19 supplemental funding (whether state, federal, or private in nature) for that same expense nor may CRF funds be used for purposes of matching other federal funds unless specifically authorized by federal statute, regulation, or guideline.

**For counties only**

- 12. an equitable share of CRF funds received pursuant to this certification shall be shared with and granted to each town within its jurisdiction. Such grant(s) shall be used solely for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), that were not accounted for in the budget most recently approved as of March 27, 2020, and that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The county issuing the grant is responsible for the ensuring compliance with the documentation requirements required by this certification and shall ensure that the use of the funds meets the requirements set forth in this certification.

We certify that we have read the above certification and our statements contained herein are true and correct to the best of our knowledge.

By: Donald R. Hunter	By: Percy C. Ashcraft	By: Shirley E. (Betsy) Drewry
Signature: 	Signature: 	Signature: 
Title: Board Chairman	Title: County Administrator	Title: Finance Director
Date: May 15, 2020	Date: May 15, 2020	Date: May 15, 2020

**CARES Coronavirus Relief Funds - Discussion of Distribution**  
**Total Funding - Prince George County \$ 3,346,151.00**

CARES Category	Funds Remaining
Economic Support	\$ 1,331,151.00
Economic Support	
Economic Support	
Economic Support	
Economic Support	
Economic Support	
Economic Support / Compliance PH Measures	

Community Relief Initiatives (Citizen & Business)	60%	\$ 2,015,000.00
Monetary Contribution to Local Food Bank	\$ 30,000.00	\$ 1,985,000.00
Small Business Grants	\$ 1,250,000.00	\$ 735,000.00
Financial Distribution to Unemployed Citizens	\$ 450,000.00	\$ 285,000.00
Vouchers to Local Restaurants (County "Outside" Employees)	\$ 20,000	\$ 265,000.00
Outreach to Mobile Home Parks [PD]	\$ 15,000	\$ 250,000.00
Petfood Distribution Effort	\$ 5,000	\$ 245,000.00
Community Relief Congtingency	\$ 245,000	\$ -

Compliance PH Measures	\$ 778,505.00
Compliance PH Measures	
Economic Support	

Distribution to Schools	16.52%	\$ 552,646.00
Chromebooks for students (distance learning) Grades 8-12	\$ 348,615.00	
Summer Lunches for students	\$ 204,031.00	

Compliance PH Measures	\$ 703,505.00
Compliance PH Measures	
Compliance PH Measures	
Compliance PH Measures	

Technology - County [Board Meetings & Telework Capabilities]	2.24%	\$ 75,000.00
Devices & Equipment [laptops; webcams; portable scanners]		
Contracted Services or Part-Time Wages		
Increased DUO memberships		
ZOOM Subscriptions		

Public Health	\$ 503,505.00
Public Health	
Public Health	
Public Health	
Public Health	
Public Health	
Public Health	

Cleaning & Protective Health Measures	5.98%	\$ 200,000.00
Cleaning & Sanitizing Supplies		
Cleaning & Sanitizing Services		
Personal Protective Equipment / Supplies (masks, gloves, glasses, gowns)		
Thermometers		
Thermal temperature scan centers / devices for building entrances		
Hazmat Kits (Police)		
Glass installation at public counters		

**CARES Coronavirus Relief Funds - Discussion of Distribution**

**Total Funding - Prince George County      \$ 3,346,151.00**

<b>Employee Compensation &amp; Benefits</b>	15.05%	\$ 503,505.00	←-----Remaining	\$ -
Federal Leave Granted by CARES [sick & extended FMLA]	In Progress (4 to date)		Compliance PH Measures	
Unemployment (not federally reimbursed)			Economic Support	
Part-Time Wages & Salaries for re-purposed employees - COVID-19 Response			Payroll / Public Health	
Lodging Expenses for employees who need to quarantine			Public Health	

CARES CORONA VIRUS RELIEF FUNDS – PUBLIC HEARING ON BUDGET AMENDMENT – MAY 31, 2020  
PROGRESS INDEX ADVERTISEMENT

**COUNTY OF  
PRINCE GEORGE  
NOTICE OF  
PUBLIC HEARING  
PROPOSED AMENDMENT  
TO FY20 BUDGET**

Notice is hereby given pursuant to Section 15.2-2507, Code of Virginia (1950, as amended), that the Prince George County Board of Supervisors will conduct a public hearing for the purpose of receiving comments on the proposed Amendment to the Prince George County Annual Fiscal Plan (the "Budget") during its regular meeting of Tuesday, June 9, 2020, beginning at 7:30 p.m., in the Boardroom of the County Administration Building, Third Floor, 6602 Courts Drive, Prince George, Virginia, for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.

The County was notified by the Secretary of Finance on May 12, 2020 that it would receive \$3,346,151 in Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Relief Funds. The CARES Act provides that payments from the CRF may be used to cover costs that:

- 1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19)
- 2) were not accounted for in the budget most recently approved as of March 27, 2020 (date of enactment of the CARES Act) for the State or government; and
- 3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020
  - a. One-time funding – should not be used for ongoing services and/or base operations

The Board will receive recommendations to use these funds to cover County expenditures made in response to the Coronavirus pandemic, and for business and citizen relief initiatives.

A copy of the related material can be examined in the County Administration Department of the County Administration Building. The building is open from Monday - Friday, 8:30 AM - 5:00 PM.

By Authority of  
Percy C. Ashcraft  
County Administrator  
**COUNTY OF PRINCE  
GEORGE**

# Public Hearing

June 9, 2020

Budget Amendment/Appropriation

FY20 Coronavirus Aid, Relief, and Economic  
Security (CARES) Act of 2020 – Coronavirus Relief  
Funds; \$3,346,151

/

# CARES Coronavirus Relief Funds;

**\$3,346,151**

- o On May 12, 2020 the State Secretary of Finance issued notice to Counties and Cities that the Commonwealth of Virginia would distribute to localities Federal CARES CRF dollars based on population
- o Prince George County received \$3,346,151 on June 1, 2020

# CARES Coronavirus Relief Funds;

**\$3,346,151**

- o Funds must be used for very specific purposes to cover costs that:
  - o Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19)
  - o Were not accounted for in the budget most recently approved as of March 27, 2020 (date of enactment of the CARES Act) for the State or government; and
  - o Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020
    - o One-time funding – should not be used for ongoing services and/or base operations

# CARES Coronavirus Relief Funds;

**\$3,346,151**

- o During May 26 work session the Board received and provided feedback on initial recommendations for use
- o Recommendations included a mix of uses to provide citizen / business financial relief and to cover costs the County and School system have incurred or will incur to respond to the COVID-19 pandemic [Attachment B in Board Packet]



# CARES Coronavirus Relief Funds; Recommended Uses

- o 60% - \$2,015,000 – Citizen and Business Financial Relief Initiatives

Community Relief Initiatives (Citizen & Business)	60%	\$	2,015,000.00
Monetary Contribution to Local Food Bank	\$	30,000.00	\$ 1,985,000.00
Small Business Grants	\$	1,250,000.00	\$ 735,000.00
Financial Distribution to Unemployed Citizens	\$	450,000.00	\$ 285,000.00
Vouchers to Local Restaurants (County "Outside" Employees)	\$	\$20,000	\$ 265,000.00
Outreach to Mobile Home Parks [PD]	\$	15,000	\$ 250,000.00
Petfood Distribution Effort	\$	5,000	\$ 245,000.00
Community Relief Congtingency	\$	245,000	\$ -

## CARES Category

Economic Support  
 Economic Support  
 Economic Support  
 Economic Support  
 Economic Support  
 Economic Support /  
 Compliance PH Measures

# CARES Coronavirus Relief Funds; Recommended Uses

- o 16.52% - \$552,646 – School Division  
Distribution

Distribution to Schools		16.52% \$	552,646.00
Chromebooks for students (distance learning) Grades 8-12	\$	348,615.00	
Summer Lunches for students	\$	204,031.00	

Compliance PH Measures  
Economic Support

# CARES Coronavirus Relief Funds; Recommended Uses

- o 2.24% - \$75,000 – County Technology Equipment and Services

<b>Technology - County [Board Meetings &amp; Telework Capabilities]</b> Devices & Equipment [laptops; webcams; portable scanners] Contracted Services or Part-Time Wages Increased DUO memberships ZOOM Subscriptions	<b>2.24% \$ 75,000.00</b>
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Compliance PH Measures  
Compliance PH Measures  
Compliance PH Measures  
Compliance PH Measures

# CARES Coronavirus Relief Funds; Recommended Uses

- o 5.98% - \$200,000 – County Sanitation & Personal Protective Equipment

Cleaning & Protective Health Measures	5.98% \$ 200,000.00
Cleaning & Sanitizing Supplies	
Cleaning & Sanitizing Services	
Personal Protective Equipment / Supplies (masks, gloves, glasses, gowns)	
Thermometers	
Thermal temperature scan centers / devices for building entrances	
Hazmat Kits (Police)	
Glass installation at public counters	

Public Health  
Public Health  
Public Health  
Public Health  
Public Health  
Public Health  
Public Health

# CARES Coronavirus Relief Funds; Recommended Uses

- 15.05% - \$503,505 - County Compensation & Benefits, Lodging & Training

<b>Employee Compensation &amp; Benefits</b>	<b>15.05% \$</b>	<b>503,505.00</b>
Federal Leave Granted by CARES [sick & extended FMLA]	In Progress (4 to date)	
Unemployment (not federally reimbursed)		
Part-Time Wages & Salaries for re-purposed employees - COVID-19 Response		
Lodging Expenses for employees who need to quarantine		

← Remaining

Compliance PH Measures

Economic Support

Payroll / Public Health

Public Health

# Budget Amendment – Requires Public Hearing

Any Budget Amendment that is over 1% of the adopted budget requires a public hearing

1 Advertisement in paper at least 7 days prior to public hearing

FY2020 Adopted Budget = \$123,068,958

1% = \$1,230,689.58

Appropriation of \$1,230,689.58 or more requires public hearing

CARES CRF = \$3,346,151

# Budget Amendment - Requires Public Hearing

Board provided authority to advertise a June 9  
Public Hearing on May 26, 2020

Sunday 5/31/2020 Edition of *Progress Index*

COMMITTEE ON  
PUBLIC AFFAIRS  
PUBLIC HEARING  
REGARDING BUDGET AMENDMENT  
NO. 2020-0001  
ON  
MAY 26, 2020  
AT 10:00 AM  
IN THE BOARD ROOM  
OF THE BOARD OF SUPERVISORS  
COUNTY OF SAN JOAQUIN  
CALIFORNIA  
AGENDA  
1. APPROVAL OF THE AGENDA  
2. APPROVAL OF THE BUDGET AMENDMENT NO. 2020-0001  
3. APPROVAL OF THE BUDGET AMENDMENT NO. 2020-0002  
4. APPROVAL OF THE BUDGET AMENDMENT NO. 2020-0003  
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101. APPROVAL OF THE BUDGET AMENDMENT NO. 2020-0100

# Draft Resolution Key Points

- o Amounts included in the Resolution are estimates –
- o Staff is requesting flexibility and permission to move budgeted amounts within an initiative as actual participation levels become known and as duration of pandemic evolves and necessary protective measures are better known



# Draft Resolution Key Points

- o Award period spans two fiscal years (FY2020 & FY2021)
- o Staff has included language in draft resolution which indicates the appropriation will not lapse on June 30, 2020 and will remain in effect for duration of award period (estimated to end on 12/30/2020) – Similar to CIP fund

**BE IT FURTHER RESOLVED** That the appropriations designated for CARES Coronavirus Relief Funds will not lapse at the end of Fiscal Year 2020, but shall remain appropriated until the award period ends, which is estimated at December 30, 2020.

# Board Action

- o Following Public Hearing -  
Approval by Resolution  
Appropriation of \$3,346,151 -  
Draft Resolution included in  
packet

Questions?

Board of Supervisors  
County of Prince George, Virginia

Resolution

At a regular meeting of the Board of Supervisors of the County of Prince George held in the Boardroom, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia this 9<sup>th</sup> day of June, 2020:

Present:

Vote:

Donald R. Hunter, Chairman  
Alan R. Carmichael, Vice-Chairman  
Floyd M. Brown, Jr  
Marlene J. Waymack  
T. J. Webb

P-4

On motion of \_\_\_\_\_, seconded by \_\_\_\_\_, which carried unanimously, the following Resolution was adopted:

RESOLUTION; APPROPRIATION (\$3,346,151 CARES  
CORONAVIRUS RELIEF FUNDS)

BE IT RESOLVED That the Board of Supervisors of the County of Prince George this 9<sup>th</sup> day of June, 2020, does hereby authorize the following increase of funds within the 2019-2020 Budget, such line items increased as follows, which monies shall be expended for purposes authorized and approved by the Board of Supervisors of the County of Prince George:

FUND/ORGANIZATION AMOUNT  
**Special Revenue Fund 0230**

Revenue:

0230-30-601-8305-330300 CARES CRF Funds \$3,346,151

Expenditure:

0230-05-113-0612-45600 CARES County Contributions \$2,015,000  
0230-06-207-6009-68100-000-900-000-48206 School Hardware 348,615  
0230-06-205-6012-65100-000-900-000-41038 School PT Caf  Wages 39,346  
0230-06-205-6012-65100-000-900-000-42100 School Caf  FICA 3,009  
0230-06-203-6007-63100-000-900-000-41500 School Transp Wages 8,724  
0230-06-203-6007-63100-000-900-000-42100 School Transp FICA 667  
0230-06-205-6012-65100-000-900-000-46002 School Caf  Food Supplies 152,285  
0230-01-002-0405-48107 CARES Co. Technology Equipment 70,000  
0230-01-002-0405-43101 CARES Co. Technology Services 5,000

0230-04-103-0504-43320	CARES Sanitation Services	20,000
0230-04-103-0504-46005	CARES Sanitation Supplies	80,000
0230-03-500-0612-46004	CARES Medical Supplies & PPE	100,000
0230-03-500-0612-41000	CARES Wages & FICA	503,505*

\*Breakdown of actual wage & federal leave taken costs unknown – will need to prepare budget transfers to appropriate lines as leave is taken and wages are incurred – sample of lines below

0230-04-103-0504-41300	CARES PT Custodial Workers	
0230-03-500-0612-41300	CARES PT Administrative & Security Wages	
0230-03-500-0612-41100	CARES Admin Salaries (FT Repurpose)	
0230-03-500-0612-41200	CARES OT Administrative & Security Wages	
0230-04-103-0504-42100	CARES Custodial PT FICA	
0230-03-500-0612-42100	CARES Adm & Sec PT & OT FICA	
0230-XX-XXX-XXXX-41100	Wages for Federal Leave Taken (will map to individual employee's home function, activity and department code within fund 0230)	
0230-XX-XXX-XXXX-42100	FICA for Federal Leave Taken (will map to individual employee's home function, activity and department code within fund 0230)	
0230-03-500-0612-45530	CARES Lodging (Employee Quarantine)	
0230-03-500-0612-43101	CARES Professional Services (Medical Testing)	
0230-03-500-0612-45541	CARES Training (Cleaning / Protective Measures)	

BE IT FURTHER RESOLVED That the appropriations designated for CARES Coronavirus Relief Funds will not lapse at the end of Fiscal Year 2020, but shall remain appropriated until the award period ends, which is estimated at December 30, 2020.

A Copy Teste:

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Percy C. Ashcraft  
County Administrator