

**LOCAL  
GOVERNMENTS  
AND THE  
CORONAVIRUS  
RELIEF FUND**

**Application information for the  
County Commissioners Association  
of WV**



# OVERVIEW

- On March 27, 2020, the President signed into law the U.S. government's Phase 3 aid package to provide relief due to the novel coronavirus ("COVID-19") through the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act").
- West Virginia received \$1.25 Billion dollars from the \$150 billion allocated by Congress through the Coronavirus Relief Fund.
- Governor Justice has made available \$200 million-dollars of this fund to reimburse local governments for expenditures relating to their response to the public health emergency.

THE CARES  
ACT PROVIDES  
THAT  
PAYMENTS  
FROM THE  
FUND MAY  
ONLY 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 (the date of enactment of the CARES Act) for the State or government
- Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

U.S.  
DEPARTMENT  
OF  
TREASURY  
FAQS

- Applicants may find more information on guidelines by visiting <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>



## **PAYROLL**

### **Police/ Fire/EMS/911 Dispatchers/ Health Care**

- *Payroll costs* for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.



ALLOWABLE

- **Commodity ID 80110000 – Gross Pay/Wages**  
*(Break out Hero/Hazard Pay from hourly rate -Not Reimbursable for 911 Dispatchers)*  
  
**Benefits paid by employer – FICA, SS, WC, Retirement/Pension, Medical/Dental, Short/Long Term Disability, Fed/State Taxes**
- **Commodity Line 80111502 – Overtime**  
*(Please be sure **not to** include on line one under Commodity Code 80110000)*
- **Commodity Line 84131609 – COVID Leave**



NOT  
ALLOWABLE

**Vacation/Holiday/Comp Time  
Increments/Severance, Incentives & Other  
Earnings, Christmas Clubs, and NON COVID  
related Sick Leave...**

PAYROLL

**Sewer Dept, Water Dept,  
Street Dept, and Office  
Personnel**

**Allowable**

- COVID Leave - Commodity Line **84131609**
- OT - Commodity Line **80111502**



POTENTIALLY  
REIMBURSABLE

- “Reassigned COVID-19 Wages”
  - time that can be identified as “Reassigned to COVID related work”
  - must be “substantially” different than regular Job Duties
  - Must have back-up documentation **to support request**

## ORGANIZATION OF BACK UP DOCUMENTATION



For payroll please show exactly how you arrived at the requested amount



Writing the total at the bottom of each page is helpful and a summary sheet will make the process run smoother. computer generated payroll documentation with the total on the last page that matches the month requested is also fine



You **MUST** have a summary sheet for all purchases with the receipts in order. Please don't upload every receipt separately. One attachment with the summary sheet and receipts is ideal.



Must have receipts. Providing only a list of what was purchased is not sufficient.

# ELIGIBLE EXPENDITURES

- Please see <https://grants.wv.gov/en/flexible-page?pageId=1429> for more examples of eligible expenditures and ineligible expenditures.

## ELIGIBLE EXPENSES INCLUDE BUT ARE NOT LIMITED TO:

### 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.

## ELIGIBLE EXPENSES INCLUDE BUT ARE NOT LIMITED TO:

### 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.

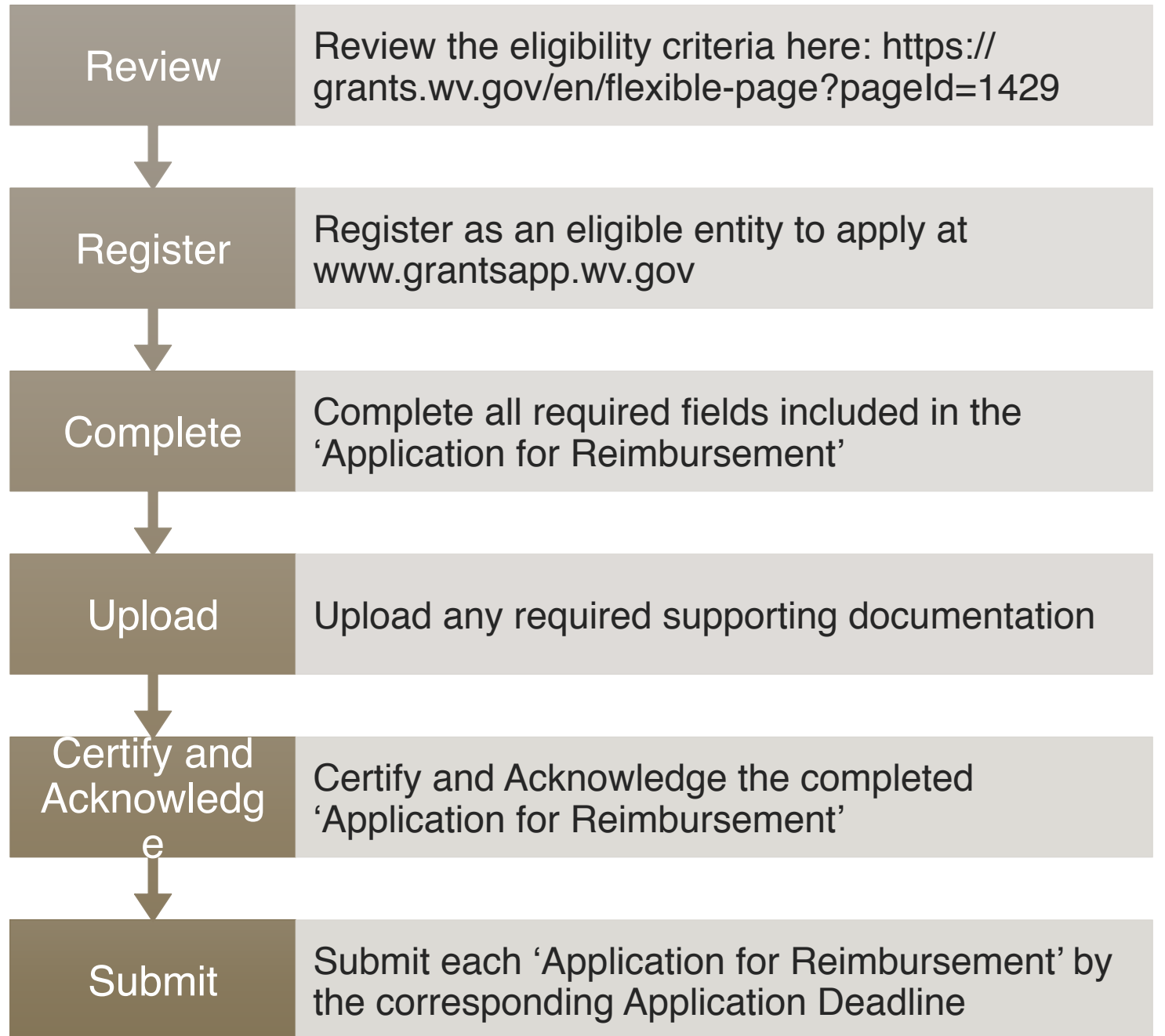
## ELIGIBLE EXPENSES INCLUDE BUT ARE NOT LIMITED TO:

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 COVID19 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.

## ELIGIBLE EXPENSES INCLUDE BUT ARE NOT LIMITED TO:

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

**STEPS FOR  
COMPLETION THE  
“APPLICATION FOR  
REIMBURSEMENT”**





## IMPORTANT NOTE:

- If you are a newly registered vendor you will need to contact us to have the correct application turned on for your account.
- We will need your username and email to do this once you are a registered vendor.

*Currently the application portal defaults new vendor to the Small Business Grant Program application.*

*\*If you have already accessed the Local Government CARES Act application, you do not need to take this step.*

## CONTACT INFORMATION FOR CORONAVIRUS RELIEF FUND

- Applicants may contact WV GrantHelp at:
  - Phone: 1-833-94-GRANT
  - Email: [GrantHelp@wv.gov](mailto:GrantHelp@wv.gov)

GOVERNOR'S  
COVID-19 COUNTY  
BLOCK GRANTS

## OVERVIEW

- On April 10, 2020 Governor Justice announced that \$100,000 block grants would be disbursed to all 55 counties in West Virginia to utilize in response to COVID-19.
- Although they are state funds, Block Grants are intended to be used according to the same guidelines as the Coronavirus Relief Fund.

THE CARES ACT PROVIDES THAT PAYMENTS FROM  
THE FUND MAY ONLY 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 (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.
- *The Governor's County Block Grant should be spent according to these same guidelines.*

SAMPLE  
EXPENDITURE  
REPORT FOR  
COUNTY BLOCK  
GRANTS



# SAMPLE EXPENDITURE REPORT



Counties are encouraged to utilize the flexibility of the expenditure sheet. Create categories that fit your expenditures such as Supplies, Contractual, Salaries and Benefits etc.



It may also be useful to use an individual category in cases in which the county makes grants to a municipality, as shown in the example on the previous slide (Town of Gilbert).



## OTHER RECOMMENDATIONS

- The Governor sincerely encourages the counties to spend these funds as they see fit so long as they are used for any legal purpose. We do not offer legal advice so if additional direction is needed, we ask that counties please consult with their respective legal counsel.
- We would also encourage additional questions regarding election-related expenses be referred to the WV Secretary of State's Office.
- Expenditure Reports are due on the 15<sup>th</sup> of each month for expenses incurred the previous month.
- *Ex: July Expenditure Reports due August 15*

## CONTACTS FOR COVID-19 COUNTY BLOCK GRANTS

Ann Urling – Deputy Chief of Staff  
Office of Governor Jim Justice  
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Dakota Morris – Grant Administrator  
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**QUESTIONS?**