The Local Coronavirus Urgent Remediation Emergency (or Local CURE) Support Program

A Coronavirus Relief Fund (CRF) Assistance Program for Local Governments





The Coronavirus Relief Fund (CRF)



- Section 5001 of the Federal CARES Act created the Coronavirus Relief Fund.
- Use of CRF is authorized in Section 5001 of the CARES Act and all subsequent guidance by the <u>US Treasury</u>.
- The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that—
 - 1. 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 local government; and
 - 3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.



The Coronavirus Relief Fund (CRF)



- The General Assembly passed and Governor Pritzker signed into law <u>Public Act</u> <u>101-0637</u> – the Fiscal Year 2021 budget, containing CRF funded programs at 5 state agencies.
- The Governor's Office of Management and Budget published a report on Illinois' Federal Coronavirus Response Funds and Anticipated Uses, which can be accessed <u>here</u>. Programs included are:
 - State costs associated with PPE, alternative care sites, testing & contact tracing programs;
 - Rental & mortgage assistance program;
 - Mental health, substance abuse & other counseling services;
 - Pandemic stability payments for healthcare providers;
 - Economic support for small businesses (BIG program);
 - Local government reimbursements (Local CURE program).



Local CURE – a local government support program



- A local government assistance program which applies to all units of local government (as defined by the Illinois Constitution, Article VII, Section 1) outside of Cook, Lake, Will, Kane, & DuPage counties.
- "Units of local government" means: Counties, Municipalities, Townships, and special districts, and units, designated as units of local government by law, which exercise limited governmental powers or powers in respect to limited governmental subjects; BUT
 - Does not include School Districts
- Local CURE allots funds based on proportionate population for Counties, Municipalities, & Local Public Health Departments.
 - All other units of local government apply for assistance under the program.



Local CURE's Allotments



- Local CURE is a reimbursement program and has allotted funds for different parts of the program.
- Allotment A: allocates \$200M for Counties and Municipalities.
- Allotment B: allocates \$12.5M for Local Health Departments.
- <u>Allotment C</u>: allocates \$20M in applications for all other types of local government located in eligible counties.
 - Applications are still being accepted next round closes October 16th.
 - Click <u>here</u> to apply or visit Illinois.gov/dceo and click on Local CURE, follow the directions for "Allotment C funding".



Local CURE – Three steps to participate



- 1. Certify: Complete the certification process by reviewing, signing, & returning the local government certification form. All certifications have been emailed to the point of contact for the program. Please check internally before reaching out. If you cannot find the original certification please email David.Parr@Illinois.gov.
- 2. Register: This step establishes a login with credentials into the portal. The Local CURE team at Crowe have or will send an invitation to register in the portal to the point of contact.
- **3. Submit:** Submit reimbursement requests electronically through the portal. All expenditures must include 1) proof of payment / back-up documentation for the expenditure and 2) justification on how the cost is eligible under the Local CURE program.



Local CURE – Eligible costs



- Medical expenses, including but not limited to: expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, costs of providing COVID-19 testing, and emergency medical response expenses;
- **Public health expenses,** including but not limited to:
 - expenses for communication and enforcement by local governments of public health orders related to COVID-19, including the purchase of media for public health messages related to mask wearing and social distancing,
 - expenses for establishing public health programs like one to reimburse businesses for public health measures such as PPE, installation of plexiglass barriers, touchless hand sanitizer stations in public places, and other such expenses;

Local CURE – Eligible costs (payroll)



- Payroll expenses for public safety, public health, health care, human services, and similar employees whose services were substantially dedicated to mitigating or responding to COVID-19:
 - What does substantially dedicated mean?
 - 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



Local CURE – Eligible costs (payroll)





Public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, 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.



Local CURE – Eligible costs (payroll)

• What documentation is needed?



Documentation needed for claiming Public Safety payroll:	
Documentation needed	Justification Narrative needed
critical countries and subsequent disbursements; (2) Payroll, time, and human resource records to support costs incurred for payroll expenses per employee (e.g. payroll report); and (3) a summary (or lead sheet) to link the amount requested for reimbursement to the supporting documentation files.	Statement indicating, positions are "substantially dedicated public safety employees"
	Statement and/or timesheet records indicating the hours included were "substantially dedicated to mitigating or responding to COVID-19"
	(1) General and subsidiary ledgers used to account for the receipt of CRF payments and subsequent disbursements; (2) Payroll, time, and human resource records to support costs incurred for payroll expenses per employee (e.g. payroll report); and (3) a summary (or lead sheet) to link the amount requested for reimbursement to the

Local CURE – Eligible costs (continued)



- Expenses for actions taken to facilitate compliance with COVID-19 related public health measures;
- Any other COVID-19 related expenses reasonably necessary for the unit of local government to respond to the public health emergency that satisfies the Local CURE Program eligibility criteria. Local governments must document how expenses are related to COVID-19.



Local CURE

Nonexclusive list of costs **ineligible** for reimbursement:



- Governmental revenue shortfall replacement;
- Damages covered by insurance;
- Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency;
- Expenses associated with provision of economic support in connection with COVID-19;
- Reimbursement to donors for donated items or services;
- Workforce bonuses other than hazard pay or overtime;
- Severance pay;
- Legal settlements;
- Indirect costs or administrative costs; and
- Incurred expenses that have been or will be reimbursed through another State or federal funding opportunity.



Local CURE – Reimbursable expenditure test

If "TRUE" can be answered for all of the below, Local CURE funds may be used



- The expense is connected to the COVID-19 emergency.
- The expense is "necessary".
- The expense is not filling a short fall in government revenues.
- The expense is not funded thru another budget line item, allotment or allocation, as of March 27, 2020.
- The expense is not being reimbursed through a different emergency response program.
- The expense wouldn't exist without COVID-19 OR would be for a "substantially different" purpose.
- The expense was incurred between March 1, 2020 and December 30, 2020.
 "Incurred" means services were performed or goods were received by the local government between March 1, 2020 and December 30, 2020.
 Payment need not be made during this time, but must be made before January 31, 2021.

Local CURE – updated guidance



- Public health & Public safety employee payroll and related fringe costs are considered eligible payroll expenses under the "substantially dedicated to mitigating or responding to COVID-19" umbrella and can be claimed under Local CURE.
 - Written guidance from DCEO can be accessed here.
 - DCEO will hold a webinar on payroll claiming on October 16th, visit the Local CURE webpage or click <u>here</u> to register.
- Costs related to implementing CDC best practices are an encouraged use of the Local CURE program's funds.
 - DCEO has released guidance which ties CDC recommended actions to a local government's potential costs, click <u>here</u> for the guidance.

If you have questions or need technical assistance, please reach out!

Thank You!

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