

Q. When can we spend the funds until?

A. The CARES Act covers expenses prior to Nov. 15th.

Q. When must we return CARES Act funds?

A. CARES Act funds must be transferred to the County by Nov. 20th.

Q. Who do we receive the CARES Act money from? And do we receive all of it, or only some?

A. The reception of CARES Act money is divided into two categories:

1. Towns over 200 residents as of 2018. These towns receive all of the CARES Act money from the State after sending in the certification to the Property Tax Administration, found here.
2. Towns under 200 residents as of 2018. These towns have their CARES Act money held by the county and would have to work with the county regarding how much to receive and when. During this process, the county does not dictate what the town may or may not spend their money on.

Q. Are we able to reimburse for expenses, if the actual service or product was not provided for until after November 15th?

A. Yes, the date of the expense incurred is what matters, not the day of when service/product was provided.

Q. What if the ordered/contracted for prior to Nov. 15th with the expectation of receiving it prior to the 15th, but due to circumstances out of the town's control, the town was not able to pay the expense until after the 15th?

A. If delayed due to a *supply chain disruption* the federal guidance says:

“Similarly, in recognition of the likelihood of supply chain disruptions and increased demand for certain goods and services during the COVID-19 public health emergency, if a recipient enters into a contract requiring the delivery of goods or performance of services by (the end of the covered period), the failure of a vendor to complete delivery or services by (the end of the covered period), will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient's control.”

As the federal guidance suggests it is generally expected payments will take place within 90 days of a cost being incurred.

Q. Do we have to submit documentation to receive funds?

A. Other than submitting the 1-page certification to the Property Tax Administration, the town does not need to provide further documentation to receive the funds.

Q. Should we apply sooner or later?

A. Sooner is likely better, as it would provide the ability for the town to respond quickly if necessary.

Q. Should we create a separate fund/account?

A. Yes, treat the money similarly to road and bridge money from gas taxes, this way, the township can be assured they are only spending the CARES Act money when necessary.

Q. Does using HAVA CARES Act Grant Money (money specifically related to election administration during COVID-19) affect CARES Act Eligibility?

A. No, these two funds are separate from each other, so there is no concern about these funds affecting each other.

Q. Is X a covered reimbursement?

A. For an expense to be reimbursable under the cares act, the expense must be:

1. Necessary to combat, eradicate, or slow the spread of COVID-19;
2. Not accounted for in the Town's budget as of March 27th, 2020; and
3. Incurred between March 1st, 2020, and December 30th, 2020.

Examples of covered costs will be broken into commonly addressed topics:

Elections

1. Tents for outdoor voting? If the townhall is not large enough to accommodate social distancing, making it necessary to move outdoors, then these tents may be covered.
2. Costs for moving the polling place, i.e. increased costs from a different facility, extra working hours due to moving equipment? Yes, if it is necessary to move the polling place, then these costs would be covered.
3. Can the funds be used to improve the town hall, if being used for the election, i.e. ramps for those with disabilities? Look at the three factors, (1) are these costs necessary? (2) Were these costs budgeted for prior to March 27th? If so, then these costs can not be reimbursed. (3) Were the costs incurred between March 1st and December 30th?
4. Are other election costs eligible, PPE, improved voting equipment, etc.? Depends on how you would review them under the three factor test.

Costs Related to Managing the Township

1. Non-budgeted elements to help mitigate spread of COVID-19? Depends on whether the cost is actually being used to mitigate the spread of COVID-19.
2. Can video equipment, or sound equipment be reimbursed? If the purpose was to properly adhere to the open meeting law, then yes, if the purpose is to simply increase the town hall capabilities, the ability to do so is limited.
3. An updated phone to conduct remote meetings? Probably not, it would be best to seek the most cost effective and beneficial alternative, which is likely a tablet or a small laptop like a *ChromeBook*. If just a participant in the meeting, all that is needed is a phone line.
4. Elected official misses meeting due to illness? Not a substantially different or unexpected cost, even though not specifically budgeted for, it is unlikely this expense is simply due to COVID-19. In other words, it is expected that some officers may get sick each year.
5. Town Tuesday call? It depends on the purpose, if its for a better understanding on how to respond to COVID-19 response, yes, for additional information on town governance

- probably not. If the officer is paid a monthly stipend rather than hourly, the cost is already an expected cost.
6. Hazard, or increased pay due to COVID-19? Probably, examine the three-part test.
 7. Economic loss for election judges when moving to mail balloting – covered? Probably not and this is oftentimes cheaper.
 8. Expenses for broadband and education? Yes, if the cost is necessary to provide education and not budgeted for prior to March 27th.

Lost Revenue

1. The CARES Act does not cover lost revenue. For instance, if the town was going to rent the town hall, and was unable to due to COVID-19, the CARES Act **DOES NOT** cover those economic losses.

Emergency Services

1. First responders need upgraded communications? Unlikely to be covered. The cost is not necessary to reduce the spread of COVID-19.
2. Ambulance association? Depends on the specific cost, examine the three factor test..

Private Associations

1. Baseball diamond was closed for fundraising tournament.? Probably not, Most likely to be considered lost revenue.
2. Fire relief associations? Private associations that are not covered.

Q. Can the town provide Grants to private businesses affected by COVID-19?

A. Technically yes, but a town must follow certain procedures while doing so. If the town plans to establish a grant program it must work with a town attorney, a nearby city, or the county which the town resides in to properly establish this program.

Q. Will MAT provide a template for a grant to businesses given by Towns?

A. No, if the town were to provide grants to private businesses, the town must have this constructed and narrowly written to achieve its goal. Providing a general form will be insufficient.

Q. Are counties providing extra aid to towns?

A. Likely, especially surrounding election costs.

Q. Different county and MAT numbers based upon how much we get, why?

A. Not sure, MAT gets their numbers from the Department of Revenue, found here.

Q. Can we give unused money to the county to help in their response?

A. The town may give the unused money, not only to the county, but also other local units of government, like a city that serves town residents, and a local public school district. However,

there will likely be situations that arise in which the funds will be useful, and it is unlikely that the towns will be able to re-receive the money given to the local unit of government.