

# CARES Expenditure Report

---

BOARD OF SUPERVISORS MEETING  
OCTOBER 6, 2020

# Expenditures Update

Dept #	Department	Grand Total	Budget	Modified	Expenditures	% spent	Target	Expenditures			Unspent
			Changes	budget	Through June	June	June	Through August	% through 08/30	Target 08/30	through 08/30
2810	Agricultural Commissioner	\$ 25,853	\$ -	\$ 25,853	\$ 15,508	60%	40%	\$ 36,508	141%	60%	\$ (10,655)
1180	Assessor/Clerk/Recorder	\$ 184,557	\$ -	\$ 184,557	\$ 181,785	98%	40%	\$ 187,075	101%	60%	\$ (2,518)
1110	Auditor-Controller	\$ 281,106	\$ -	\$ 281,106	\$ 111,106	40%	40%	\$ 130,765	47%	60%	\$ 150,341
1050	CAO	\$ 2,600,195	\$ 1,764,416	\$ 4,364,611	\$ 1,163,791	27%	40%	\$ 2,199,441	50%	60%	\$ 2,165,170
1080	Civil Rights Office	\$ 2,337	\$ -	\$ 2,337	\$ 2,169	93%	40%	\$ 2,169	93%	60%	\$ 168
1210	County Counsel	\$ 255,640	\$ -	\$ 255,640	\$ 255,647	100%	40%	\$ 281,473	110%	60%	\$ (25,833)
2240	District Attorney	\$ 1,430,796	\$ -	\$ 1,430,796	\$ 533,359	37%	40%	\$ 744,130	52%	60%	\$ 686,666
1410	Elections	\$ 6,369	\$ -	\$ 6,369	\$ 6,369	100%	40%	\$ 6,369	100%	60%	\$ 0
1520	Emergency Communications	\$ 49,558	\$ -	\$ 49,558	\$ 12,558	25%	40%	\$ 20,796	42%	60%	\$ 28,762
4000	Health	\$17,037,792	\$ 1,940,400	\$18,978,192	\$ 3,246,890	17%	40%	\$ 4,852,680	26%	60%	\$14,125,512
1060	Human Resources Department	\$ 299,833	\$ -	\$ 299,833	\$ 261,060	87%	40%	\$ 397,969	133%	60%	\$ (98,136)
1930	Information Technology Department	\$ 1,088,272	\$ -	\$ 1,088,272	\$ -	0%	40%	\$ -	0%	60%	\$ 1,088,272
6110	Library	\$ 746,426	\$ -	\$ 746,426	\$ 429,071	57%	40%	\$ 429,071	57%	60%	\$ 317,355
1050	Office of Emergency Services	\$ 20,000	\$ -	\$ 20,000		0%	40%	\$ -	0%	60%	\$ 20,000
2550	Probation	\$ 980,710	\$ -	\$ 980,710	\$ 168,330	17%	40%	\$ 287,002	29%	60%	\$ 693,708
2270	Public Defender	\$ 16,621	\$ -	\$ 16,621	\$ 16,621	100%	40%	\$ 35,448	213%	60%	\$ (18,827)
3000	RMA	\$ 1,187,698	\$ -	\$ 1,187,698	\$ 390,115	33%	40%	\$ 558,712	47%	60%	\$ 628,986
2300	Sheriff	\$ 7,736,022	\$ -	\$ 7,736,022	\$ 1,512,505	20%	40%	\$ 2,355,612	30%	60%	\$ 5,380,410
5010	Social Services	\$10,772,510	\$ (3,704,816)	\$ 7,067,694	\$ 488,012	7%	40%	\$ 1,218,142	17%	60%	\$ 5,849,552
1170	Treasurer-Tax Collector	\$ 222,057	\$ -	\$ 222,057	\$ 244,237	110%	40%	\$ 267,679	121%	60%	\$ (45,622)
9300	Water Resources Agency	\$ 34,648	\$ -	\$ 34,648	\$ 30,387	88%	40%	\$ 34,648	100%	60%	\$ -
<b>Grand Total</b>		<b>\$44,979,000</b>	<b>\$ -</b>	<b>\$44,979,000</b>	<b>\$ 9,069,520</b>			<b>\$ 14,045,689</b>	<b>31%</b>	<b>60%</b>	<b>\$ 35,909,480</b>

# Recent Developments

---

Received State Request to Complete Survey: Due 10/08/2020

- Purpose of survey

Expenditure Report Zoom call with the State

New FAQ's were issued 10/05/2020

Expenditure Report for period Ending September 30,2020 due 10/12/2020

Recommend the Board Approves Reporting Eligible CARES Public Safety and Public Health Expenditures to the State

- Survey Due 10/08/2020
- Official Reporting Due 10/12/2020

# Expenditure Criteria – FAQ 10/05/2020

**11. Can funding be used to pay for the base salaries and benefits for public safety employees?**  
***Revised based on US Treasury Guidance dated 9-2-20.***

---

Because of the presumption that public safety (and public health, health care, and human services) is (are) **substantially dedicated** to mitigating and responding to COVID-19, **all costs for these (public safety) employees are allowable, even if they were budgeted** (unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise). Recent guidance defines these employees (see question 20) and specifies **that all costs of such employees may be paid with CRF**. Payroll can include certain hazard pay and overtime, but not workforce bonuses.

Covered benefits include, but are not limited to, the costs of all types of leave (vacation, family-related, sick, military, bereavement, sabbatical, jury duty), employee insurance (health, life, dental, vision), retirement (pensions, 401(k)), unemployment benefit plans (federal and state), workers compensation insurance, and Federal Insurance Contributions Act (FICA) taxes (which includes Social Security and Medicare taxes).

However, based on Treasury OIG guidance, release on August 28, the documents and financial records must be maintained to support the use of CRF payments for when the presumption is made that payroll costs are substantially dedicated to mitigating or responding to the COVID-19 emergency. This is consistent with the concept that only actual costs (not budgeted) would be eligible for reimbursement. At a minimum payroll records will be required. Local entities should also provide documentation regarding which staff were determined to be substantially dedicated based on the assigned duties (see also question 20).

# Expenditure Criteria – FAQ 10/05/2020

20. Does a government have to document that public safety and public health employees responded to COVID-19 cases? What public safety and public health positions qualify for the “substantially dedicated” presumption? **Revised based on US Treasury Guidance dated 9-2-20.**

---

**Public safety employees** would include 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. Generally, CDC identifies public health staff as those “that are involved in epidemiology, public health informatics and surveillance, health economics, public health laboratory science”.

Under the presumption, it is not necessary to show public health and public safety responded to COVID-19 cases. Treasury has provided, as an administrative accommodation, that local government 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.

**The city/county would just need to show payroll records.** For any employee that does not clearly fall within the presumption, the city or county would have to document how the employee is substantially dedicated to COVID-19. Documents and financial records must be maintained to support the use of CRF payments for when the presumption is made that payroll costs is substantially dedicated to mitigating or responding to the COVID-19 emergency.

# Recommendation

---

Recommend the Board Approves Reporting Eligible CARES Public Safety and Public Health Expenditures to the State

- Survey Due 10/08/2020
- Official Reporting Due 10/12/2020