

# **Tarrant County Direct Costs Program General Guidelines and FAQ**

## **General Guidelines**

Funds may only be used to cover expenses that:

1. Are necessary and eligible 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;
3. Are not duplicated with any other Federal reimbursement request, such as FEMA-PA; and
4. Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

Funds may not be used for:

1. Revenue replacement; or
2. Property tax payments, or to pay state taxes (franchise) or fees to cities/county/state.

## **Frequently Asked Questions**

How were the population numbers in the interlocal agreements determined?

Tarrant County used 2019 NCTCOG population data to determine municipal distribution amounts under the Direct Costs Program. Other data sources were evaluated, but only NCTCOG population estimates included current, split city population counts. The split cities will only receive funding for the portion of their population inside Tarrant County.

Why was \$55 per capita used to calculate the distribution to cities?

The Commissioners Court used the per capita distribution strategy used by the State of Texas.

Will school districts have access to any of these funds through their respective city(ies)? Do cities need to address school district requests or will school districts receive funding from other sources?

It is not the County's intent for funds to go to school districts. School districts should contact the Texas Education Agency (TEA) with questions or for guidance related to CARES Act funding.

What type of documentation requirements does Tarrant County have for using the CARES Act Funds?  
How often will jurisdictions have to submit this documentation?

Some of this information is provided in the Interlocal Agreement; however, the County Auditor's and County Administrator's Offices will be working with cities to outline documentation needs and transmission requirements. Common governmental accounting practices will be utilized while considering federal requirements. Additionally, cities will be required to follow uniform guidance for Federal grants, as outlined in the Code of Federal Regulations, 2 CFR Part 200.

Do all the Direct Costs Program funds expended have to have occurred within each respective city and within Tarrant County?

Generally, yes, but the County is open to discussing this issue. It is understood that the County may need to work with split cities to address their individual situations.

The table below provides information based on questions received from cities. The examples are not an exhaustive list; the County may provide updates as additional information is received.

| <b>Examples of Eligible and Ineligible Expenses</b>                            |   |
|--|---|
| <b>COVID-19 Expenses</b>   | <b>Response</b>   |
| Attorney fees  | If the fees are directly related to COVID-19 issues, they may be allowed with proper documentation.   |
| COVID-19 related overtime  | Yes   |
| Pandemic time off, hazard pay, federally mandated sick leave and FMLA benefits | Yes. Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.  |
| COVID dedicated payroll expenses   | Yes. 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. |
| Temporary employees  | Yes   |
| Unemployment charges for furloughed or laid-off employees                      | We currently do not have guidance on this issue.  |
| Employee telecommuting enhancements  | Yes   |
| Utility billing late payment penalties and interest                            | This could be a revenue issue since the city could waive them. Other utility assistance programs are available.   |
| Testing and quarantine costs for first responders and employees                | Yes   |
| Self-insurance medical costs for COVID-19 employees                            | Yes   |
| Employee and customer social distancing  | Temporary signage, barriers, shields, tents, etc. that encourage or provide social distancing are allowed.  |
| Hand sanitizer, masks, face shields, gowns, gloves, thermometers, wipes, etc.  | Yes   |
| Disinfection supplies and/or services  | Yes   |
| Advertising and marketing materials  | Yes   |
| Interpretation services  | Yes   |
| Drop boxes for customers   | Yes   |
| Business discounts at conference center  | This could be a revenue issue and not allowed.  |
| Infrastructure needs   | If you would like to include them in your budget proposal, we will research their eligibility.  |
| Food delivery  | Yes. Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.                                     |
| Care of homeless populations   | Yes. Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.  |