

**OFFICE OF THE COUNTY ADMINISTRATOR**

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August 24, 2020

TO: Mahesh Sharma, County Administrator

FROM: David Farmer, CPA, MPA, Director of Budget and Administrative Services

RE: Local Government Relief Fund – Acceptance and Planned Use

Scott County is qualified to be a sub-recipient of the state of Iowa for COVID-19 emergency funds. The funds may be used to cover costs that:

- A. Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
- B. Were not accounted for in the budget most recently approved as of March 27, 2020, for the government entity;
- C. Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020; and
- D. Have not been reimbursed or where reimbursement has not been requested from another source of funds including, but not limited to, other federal programs.

Scott County has qualified for \$2,192,572.59 based on \$12.68 per capita population within the county. There are three examples of necessary expenditures that can easily apply to Scott County.

1. Related necessary expenditures are payroll costs for public health and public safety employees for services dedicated to mitigating or responding to the COVID-19 public health emergency. As a matter of administrative convenience in the light of the emergency nature of the program, an applicant may presume 25% payroll costs for public health employees and 25% of payroll costs for public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
2. Software or technology infrastructure to allow for local services to be provided while social distancing.
3. Equipment used for the conduct of meetings by telephonic or electronic means also qualifies for the use of funds.

After an initial review, Scott County has qualifying expenditures through payroll and benefit expenditures through the Sheriff, Juvenile Detention and Health Department expenditures through the period of March 1 through August 31. Additional expenditures for the months of August and September.

Scott County is projected to have reduced revenues related to charges for services (conservation) and interest income in fiscal year 2021. This revenue stream is not revenue replacement funding, but will compensate the county for redirected efforts of public health and safety within the county during the pandemic.

I recommend that Scott County accept the sub grant funds for public safety and public health expenditures. The funds will qualify as federal funds for the 2020 and 2021 fiscal year. If funds are expended in an inappropriate manner, the County will be liable to return the funds plus any interest.

I will be at the September 3, 2020 Board of Supervisor meeting for any additional questions.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT  
THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY  
THE BOARD OF SUPERVISORS ON \_\_\_\_\_  
DATE

\_\_\_\_\_  
SCOTT COUNTY AUDITOR

**RESOLUTION**  
**SCOTT COUNTY BOARD OF SUPERVISORS**  
**September 3, 2020**

**RESOLUTION REQUESTING REIMBURSEMENT FROM THE  
IOWA COVID-19 GOVERNMENT RELIEF FUND**

A resolution by Scott County to request reimbursement for eligible costs related to the COVID-19 public health emergency from the Iowa COVID-19 Government Relief Fund.

**WHEREAS**, the United States Congress approved the Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide economic relief related to the COVID-19 pandemic.

**WHEREAS**, Governor Kim Reynolds allocated \$125 million of the State of Iowa's CARES Act funding to local governments for direct expenses incurred in response to the COVID-19 emergency.

**WHEREAS**, local government funding reimbursements may only be used for necessary expenditures incurred due to the COVID-19 pandemic, were not accounted for in the current fiscal year county budget, were incurred during the time period of March 1, 2020 through December 30, 2020 and have not been reimbursed from other sources.

**NOW, THEREFORE BE IT RESOLVED BY THE SCOTT COUNTY BOARD OF SUPERVISORS**, Scott County requests reimbursement of \$2,192,572.59 in eligible expenditures in response to the COVID-19 public health emergency.

**BE IT FURTHER RESOLVED**, Scott County affirms that the above requests for reimbursement follow all formal published Federal and State of Iowa guidance on how the funds should be spent, and understand if the reimbursements are misrepresented, the local government will be liable for any applicable penalty and interest.

HEREBY RESOLVED by the Board of Supervisors for Scott County on this 3<sup>rd</sup> day of September, 2020.

\_\_\_\_\_  
Tony Knobbe  
Chair, Board of Supervisors

Attested: \_\_\_\_\_  
Auditor, Roxanna Moritz