

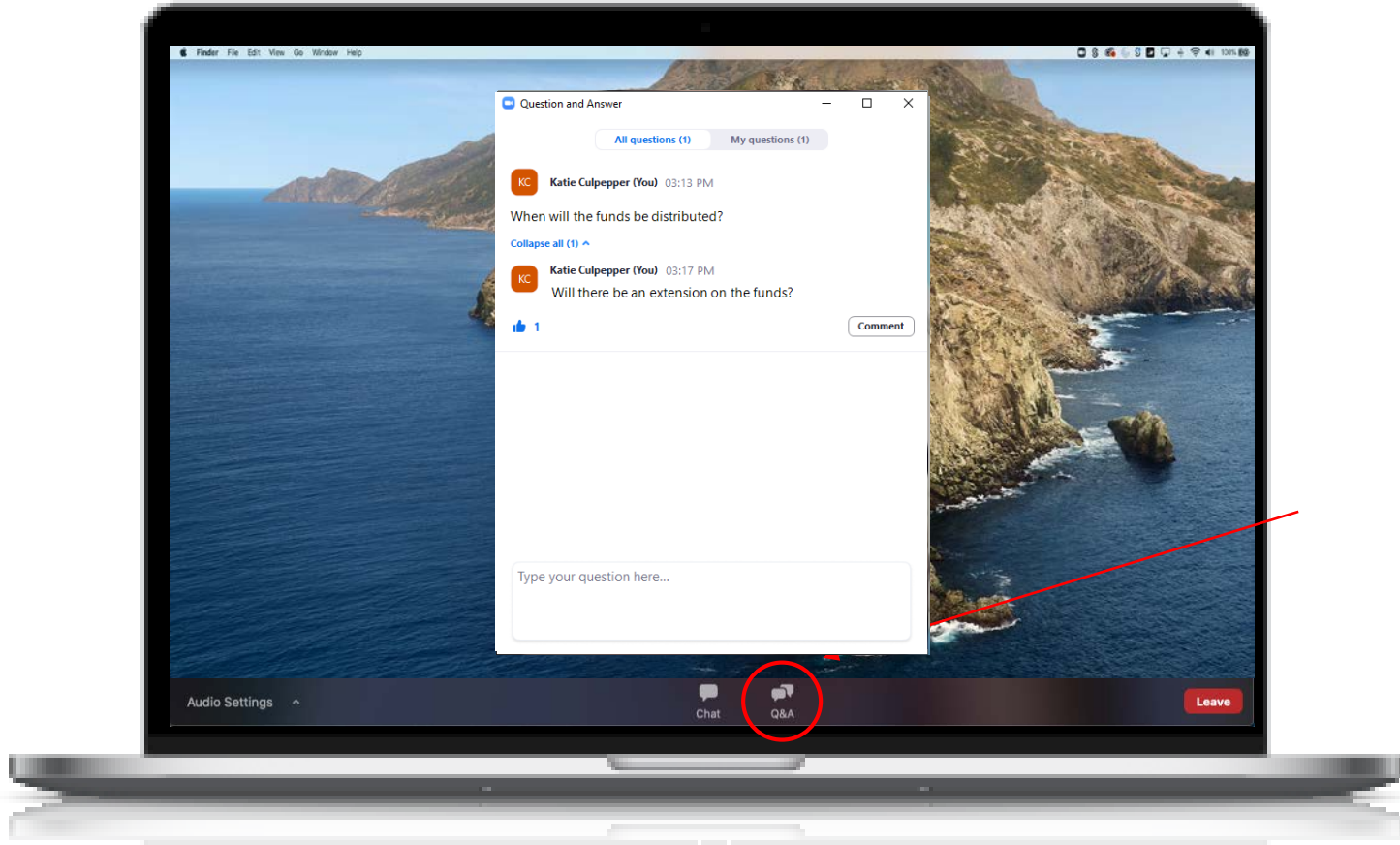


Department of  
**Finance &  
Administration**

# TN CARES Act Local Government Program

*Recipient Briefing*

*Request for Funding (RFF) Process*



# BRIEFING OBJECTIVES



**Eligible/Ineligible Expenditures**



**Reimbursement Payout Schedule**



**Submitting an RFF:  
Best practices**



**Key dates and  
information resources**



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**Eligible/Ineligible Expenses**

# Definition of Eligible Expense – US Treasury



1

Necessary expenditures incurred due to the public health emergency;

2

Costs not accounted for in the most recently approved budget as of March 27, 2020; and

3

Costs were incurred between March 1, 2020 and December 30, 2020

# Ineligible Expense Categories – US Treasury



- X Government revenue replacement
- X State share of Medicaid
- X Damages covered by insurance
- X Expenses that have been or will be covered by another federal program
- X Reimbursement to donors for donated items or services
- X Workforce bonuses other than hazard pay or overtime
- X Severance Pay or Legal Settlements
- X Government prepayments on contracts not consistent with its ordinary course policies and procedures
- X Lobbying or similar ineligible expenses

# Eligible/Ineligible Categories for TN Local Government Program



- Regarding eligible expenses, recipients must not have applied for and received relief for the same expenditure under any other federal program(s)
- Certain expenses are eligible so long as the support does not create a subrecipient relationship
- TN CAMS Expense categories are based on most recent OIG reporting categories

# Eligible Expense Categories for TN Local Government Program



- ✓ Administrative expenses
- ✓ Budgeted personnel and services diverted to a substantially different use
- ✓ COVID-19 testing and contact testing
- ✓ Expenses associated with the issuance of tax anticipation notes
- ✓ Food programs
- ✓ Improve telework capabilities of public employees
- ✓ Medical expenses
- ✓ Payroll for public health and safety employees
- ✓ Personal protective equipment
- ✓ Public health expenses



# Eligible Expense Categories for TN Local Government Program



## ✓ Facilitate distance learning

- Support not eligible if subrecipient relationship is created.
- Example – Support can be provided to the local schools by paying qualifying expenses to them directly. But the funds should not be given to the schools to spend themselves.

## ✓ Nursing home assistance

- Support not eligible if subrecipient relationship is created.
- Example – Support can be provided to a county owned nursing home by paying qualifying expenses for them directly. But the funds should not be given to the nursing home to spend themselves.

# Eligible Expense Categories for TN Local Government Program



- ✓ Unemployment benefits
  - Limited to the 50% of the local governments' own liability that will not be reimbursed under the current benefits program.
  - Specific circumstances will be reviewed on a case by case basis.
  
- ✓ Workers' compensation
  - Specific circumstances will be reviewed on a case by case basis.
  
- ✓ Items not listed above
  - Very detailed support and narratives would be needed for this category.
  - Specific circumstances will be reviewed on a case by case basis.

# Ineligible Categories for TN Local Government Program



- X Economic support (other than small business, housing, and food assistance)
  - High likelihood of creating subrecipient. Any potential items would need to be discussed with HORNE and approved by Department of Finance & Administration.
  
- X Housing support
  - Not eligible based on nature of funding resulting in a subrecipient relationship.
  
- X Small business assistance
  - Not eligible based on nature of funding resulting in a subrecipient relationship.



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## Submitting an RFF: Best Practices

# Submitting an RFF – Walk through & Reminders



- Tutorial video on RFF submission can be found on each jurisdiction's dashboard
- Instructional video should be watched prior to submitting the first RFF
- Please ensure support and narratives are organized and detailed to expedite review and funding process
- Detailed narrative is required for all RFFs submitted
- Recipient Guidelines need to be read prior to submitting the first RFF
- Aggregate expenses within the same category when submitting RFFs

# RFF Example- Payroll



- Payroll:
  - As noted by US Treasury, 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 COVID-19 public health emergency.
- Narrative:
  - Explain how the services of the employees which you are requesting reimbursement are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

# RFF Example- Payroll



- **Additional Narrative Example:**

- The City of \_\_\_\_\_ employs 13 firefighters as emergency response staff. Each firefighter is a certified first responder. During the months of March through June of 2020, the city's fire forces were the front lines for our Covid-19 response. \*Dedicated employee\* participated in the public education campaigns posted on the city's social media accounts. All fire personnel were acting in first responder positions throughout this time frame. Though the fire department job descriptions are inherently hazardous, made more complicated by the COVID-19 pandemic, the city does not have a formal hazard pay policy or offer additional hazard pay adjustments outside of overtime and call-back pay, as entailed in the employee handbook. The Fire Department also served as the contact points for obtaining PPE and sanitizing supplies for all city personnel. \*dedicated employee\* also assisted the City Recorder in the city's planning for dealing with COVID-19 and the policies developed during the response time. Payroll data attached shows a total of \$\_\_\_\_\_ of payroll for regular and overtime pay for full-time employees of the fire department. This is not including fringe benefits. Our allotted amount from the State of TN is \$\_\_\_\_\_ We are requesting reimbursement of \$\_\_\_\_\_.

# RFF Example- Payroll - Documents



- Example of Supporting Documents:
  - Payroll register for dates claimed
  - Employee roster – including assigned department, employee title, employee pay rates, and fringe benefits rates
  - Time sheets
  - Description of work performed (if absent from time sheet)
  - Payroll policy – including overtime and hazard pay policies
  - If related to leave, COVID-19 leave policy and documentation that leave is due to COVID-19
  - Detailed narrative describing how the expenses were necessary as a result of the COVID-19 public health emergency
  - Payment support





- Public Health and Safety Employees Includes:
  - Healthcare workers
  - Police
  - Fire
  - EMS
  - EMA directors
- General guidance on submitting payroll related RFFs
- Updated Treasury Guidance

# RFF Example- PPE



- **Personal Protective Equipment:**
  - Expenses related to the acquisition of masks, gloves, face shields, protective clothing, etc.
- **Narrative:**
  - The city of \_\_\_\_\_ had to purchase face masks for the fire department due to the mandated procedures put in place for the COVID-19 pandemic. The face masks will help protect employees from each other when working in close proximity. We also purchased gloves to help mitigate the spread of COVID-19 when using shared equipment and surfaces.
- **Documents:**
  - Invoice
  - Proof of payment (receipt)
  - Proof of delivery (if applicable)

# RFF Example- Improving Telework Capabilities



- **Improve Telework Capabilities of Public Employees**
  - Online meeting capabilities. For example, the purchase of Zoom subscriptions as public meetings are conducted digitally, or employees are forced to work remotely.
  - Purchase of equipment assisting with teleworking, such as phones, computers, etc.
  - IT Costs related to upkeep and maintenance of newly purchased equipment.
- **Narrative**
  - The city of \_\_\_\_\_ purchased 12 Lenovo ThinkPads to allow our employees to work from home to promote social distancing to mitigate the COVID-19 pandemic. It was not in our jurisdiction's budget as of March 1, 2020.
- **Documents:**
  - Invoice
  - Proof of Payment (receipt)
  - Proof of Delivery (if applicable)



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# Reimbursement Payout Schedule

# RFF Process Timeline (CRF – Not FEMA Eligible)



Completed RFF  
Submitted

LGC Review  
and Approved

Analyst  
Verified and  
Approved

Funding Manager  
Review and  
Approved

State deposits funds  
or issues check

# Funding Disbursement



- Disbursements – handled by Department of Finance & Administration
- Payments – disbursed to monthly shared state tax account

# Expenses in Excess of Allocation



- Local governments are permitted to record claims over and above their allocation
- At this time, no guarantees that additional funding will be made available
- Claims will be processed ***should*** additional funds be made available
- Local governments are encouraged to submit all eligible expenses to understand needs



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## Key Dates and Information Resources





## IMPORTANT DATES TO NOTE-

- **August 21<sup>st</sup>**- Recipients must register in TN CAMS and attend required Townhall or risk losing their allocation.
- **September 1<sup>st</sup>** – Deadline to request advance, if advance is desired.
- **September 30<sup>th</sup>**- 30% advance must be spent and required documentation submitted into TN CAMS, or funds may be subject to de-obligation and reallocation.
- **November 1<sup>st</sup>**- Deadline to submit RFFs requesting reimbursement.

# Important Reminders



- If RFA was received, the RFA must be substantiated before requesting additional funding through the RFF process.
- TN CAMS may be accessed at [tncaresact.tn.gov](http://tncaresact.tn.gov).
- Allocation amounts and FAQs can be found in the program guidelines at [tncaresact.tn.gov](http://tncaresact.tn.gov).
- For users with portal access needing technical support, please email [support@tncaresact.com](mailto:support@tncaresact.com).
- Local Government Coordinators serve as your resource through this process.

# Department of Finance & Administration

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# Questions?