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# STATE OF NEVADA GOVERNOR'S FINANCE OFFICE Budget Division

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Dear «CITY\_MNGR», «TITLE»:

Thank you for all you are doing to navigate through the unprecedented impacts of the COVID-19 pandemic and the emergency measures enacted to protect citizens. As you are aware, the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") established the Coronavirus Relief Fund ("Fund") which provides for payments to State, Local, and Tribal governments navigating the impact of the COVID-19 outbreak. Nevada received a total allocation of \$1.25 billion of which \$836 million was paid directly to the State and includes amounts to be distributed to Nevada local governments outside of Clark County with populations under 500,000.

As set forth in federal guidance necessitated by the CARES Act, Nevada used a per capita allocation benchmark formula to calculate the amount of funds each local government would receive. This approach ensures an equitable distribution of funds. This letter serves to inform you that «COUNTYCITY» can expect a maximum allocation of \$ «AMOUNT» from the Fund, with an initial 50 percent payment of «M\_1st\_Payment\_of\_50\_». The remaining 50 percent will be available on a reimbursement basis or upon providing a detailed spending proposal. The initial allocation is required to be spent or planned to be spent in a detailed spending proposal by September 1, 2020 in order to request a second allocation. The State of Nevada and the Governor's Finance Office is committed to making these funds available as expeditiously as possible.

In order to ensure these funds are transferred as quickly and as efficiently as possible, we will be providing a submittal packet with several items that need to be completed and returned to the Governor's Finance Office as quickly as possible. Details are provided in the attached "Instructions" document. Upon the submittal of all required items, the Governor's Finance Office will process your Eligibility Certification and obligate your funds within 5 business days.

We understand you and your team may have additional questions, and these may be directed to our Coronavirus Relief Fund allocation team at <a href="mailto:covid19@finance.nv.gov">covid19@finance.nv.gov</a>. We have also launched a webpage on the Governor's Finance Office website (<a href="http://budget.nv.gov/CRF/">http://budget.nv.gov/CRF/</a>) that will continue to be updated with guidance, documents and other relevant resources.

Thank you again for your continued leadership and commitment to supporting your local economies and residents to begin the physical and financial recovery from the COVID-19 pandemic.

Sincerely,

Susan Brown, Director Governor's Finance Office

## Coronavirus Relief Fund Instructions for Nevada Localities

#### Overview

The purpose of this document is to provide guidance to Nevada counties and incorporated cities outside of Clark County with populations less than 500,000 on how to receive funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). The CARES Act established the Coronavirus Relief Fund (the "Fund") and appropriated \$150 billion to the Fund. The Inspector General of the United States Department of the Treasury ("Treasury") conducts monitoring and oversight of the receipt, disbursement and use of these funds. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories and Tribal governments.

### Nevada's Share of the Fund

The Department of Treasury appropriated a total of \$1.25 billion to Nevada from the CRF. Based on Title V, Section 5001, Subsection (c), paragraph (5) of the CARES Act and the Treasury per capita allocation formula, 45% of the State's total allotment was reserved for local governments. Those with populations in excess of 500,000 elected to receive direct allocations from the Treasury; \$295 million was allocated to Clark County and \$118.9 million was allocated to the City of Las Vegas. The State of Nevada received \$836 million from the Fund of which \$148.5 million will be paid to counties and incorporated cities outside of Clark County with populations of less than 500,000. The specific maximum amount of aid to be distributed to each locality is listed in the Nevada CRF Allocation Amounts for Local Governments document.

#### **How Local Governments Can Request Payments from the Fund**

Nevada counties and those incorporated cities outside of Clark County that that have a population of less than 500,000 and are named in *Nevada CRF Allocation Amounts for Local Governments* can request a CRF payment from the State, to be disbursed in two allocations. The first allocation will release 50 percent of funds immediately and the second allocation will release the remaining 50 percent of funds on a reimbursement basis, or upon providing a detailed spending proposal. Funds from the first allocation must be spent or planned to be spent by September 1, 2020 in order to request a second payment from the CRF. For the initial allocation, the Chief Executive Officer of eligible local governments will receive a submittal "packet" from the State of Nevada, Governor's Finance Office (GFO) which includes:

- CRF Cover Letter
- Nevada CRF Allocation Amounts for Local Governments
- Coronavirus Relief Fund Eligibility Certification letter
- Coronavirus Relief Fund Terms and Conditions for Local Governments
- CRF Activity Reporting Worksheet

The submittal packet will also be available to download from the GFO website at <a href="http://budget.nv.gov/CRF">http://budget.nv.gov/CRF</a>. City governments, school districts and other government entities not named

in the *Nevada CRF Allocation Amounts for Local Governments* must request funds directly from the county or city in which they reside.

The Chief Executive officer of a local government entity must sign and notarize the *Coronavirus Relief Fund Eligibility Certification* letter to receive funds. The Chief Executive officer must also review a copy of the *Coronavirus Relief Fund Terms and Conditions for Local Governments* document and provide a signed acknowledgement of understanding (located in Appendix A of the document). The local government must also submit a brief, high-level CRF Expenditure Plan as described in the "Fund Expenditure Plan" section of the *Coronavirus Relief Fund Terms and Conditions for Local Governments* document.

A digital copy of completed forms and the expenditure plan can be emailed to <a href="mailto:covid19@finance.nv.gov">covid19@finance.nv.gov</a> to expedite the transfer process. However, <a href="mailto:a hard copy of the signed forms must be mailed to the address below:">covid19@finance.nv.gov</a> to expedite the transfer process. However, <a href="mailto:a hard copy of the signed forms must be mailed to the address below:">covid19@finance.nv.gov</a>

Governor's Finance Office ATTN: Coronavirus Relief Fund 209 East Musser Street, Room 200 Carson City, NV 89701-4298

In order to receive funds, a local government must be registered as a vendor for the State of Nevada and a vendor number must be provided on the Certification letter. If a county or city has multiple vendor numbers, please provide the appropriate one that will be used for the fund transfer. If the county or city is not yet registered as a vendor with the State of Nevada, please contact the Nevada State Controller's Office to register, or go online at: <a href="http://controller.nv.gov/Buttons/ElectronicVendorReg/">http://controller.nv.gov/Buttons/ElectronicVendorReg/</a>.

Once all required items are received by GFO, the allocation will be transferred to the local government. Below is a checklist of items that must be submitted in order to receive funds:

- ✓ Coronavirus Relief Fund Eligibility Certification letter signed and notarized hard copy must be mailed to GFO; must include correct vendor number
- ✓ Receipt, Acknowledgement, and Agreement to Terms and Conditions form located in Appendix A of the Terms and Conditions; must be signed; can email it to GFO
- ✓ CRF Expenditure Plan document should be no more than 4 pages; can email it to GFO

#### **Allowed Uses**

Guidance on eligible uses of Fund disbursements by governments is available on the Treasury website at <a href="https://home.treasury.gov/policy-issues/cares/state-and-local-governments">https://home.treasury.gov/policy-issues/cares/state-and-local-governments</a> and must be strictly adhered. The following documents provide specific guidance:

- Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments (6/30/2020)
- Coronavirus Relief Fund Frequently Asked Questions (7/8/2020)

#### **Questions or Comments**

Inquiries or comments regarding the process for Nevada local governments to request payments from the Coronavirus Relief Fund can be directed to <a href="mailto:covid19@finance.nv.gov">covid19@finance.nv.gov</a>.

<sup>\*</sup>Note: a hard copy, notarized Coronavirus Relief Fund Eligibility Certification letter must be received prior to fund payment.