

Coronavirus Relief Fund (CRF) Expenditure Categories	Examples
a. Administrative Expenses	Administrative costs directly associated with the administration of CRF funds
b. Budgeted Personnel and Services Diverted to a Substantially Different Use	Use of payments from the Fund to cover payroll or benefits expenses of public employees are limited to those employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency
	Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency
	Payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures (this is for time spent developing online learning capabilities, instructional time providing online learning in place of in person learning is not considered a substantially different use)
	Providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions
c. COVID-19 Testing and Contact Tracing	Costs providing COVID-19 testing, including serological testing. Also Contact tracing costs including technology, staffing, communications.
d. Economic Support (other than small business, housing, and food assistance)	Hazard pay for essential workers other than those included in j, k, or l below
	Emergency financial assistance and services to individuals or families directly impacted by loss of income caused by business disruption or absence
	Provide financial assistance and services to low income individuals and families impacted by COVID-19
	Employment and training programs for employees that have been furloughed due to the public health emergency, if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency
e. Expenses Associated with the Issuance of Tax Anticipation Notes	Expenses Associated with the Issuance of Tax Anticipation Notes

f. Facilitating Distance Learning	Facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions
g. Food Programs	Food provision to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions
h. Housing Support	Program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure
	Program to assist individuals with housing costs to obtain or maintain housing to avoid homelessness and/or house at risk populations in non-congregate housing
i. Improve Telework Capabilities of Public Employees	Improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions
j. Medical Expenses	COVID-19-related expenses of public hospitals, clinics, and similar facilities including rate adjustments, hazard pay premiums, medical equipment purchased due to COVID-19, etc.
	Establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs
	Emergency medical response expenses, including emergency medical transportation, related to COVID-19
	Establishing and operating public telemedicine capabilities for COVID-19 related treatment and to enable compliance with COVID-19 public health precautions
k. Nursing Home Assistance	Additional staffing support for LTC (nursing homes, assisted living, AFC) due to COVID-19, including hazard pay
	Nursing home inspectors
	Nursing Facility community transition services
	Direct payments or grants to nursing homes for COVID-19 related expenditures
l. Payroll for Public Health and Safety Employees	<p>Examples of types of covered employees, or classes of employees, include:</p> <ul style="list-style-type: none"> - Public safety employees may 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

	<p>- Public health employees may 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</p>
<p>m. Personal Protective Equipment</p>	<p>Acquisition and distribution of a. medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, educators, the public, and other public health or safety workers connected to COVID-19 public health emergency</p>
<p>n. Public Health Expenses</p>	<p>Disinfection of public areas and other facilities in response to the COVID-19 public health emergency</p> <p>Expenses for protections and modifications necessary to prevent the spread of COVID-19 including cleaning, safety expenses, installing physical barriers in public spaces, reconfiguration of office/classroom spaces to allow for social distancing, etc.</p> <p>Public health and safety measures undertaken in response to COVID-19</p> <p>Support for continuing and expanded provision of public health and victim services related staffing during the period of disruption and increased workload due to COVID-19</p> <p>Communication and enforcement of public health orders related to COVID-19; Other COVID-19 related public health communications, educational efforts, advertising campaigns, and support.</p> <p>Technical assistance, COVID-19 surveillance, and data analysis implemented to monitor public health, enhance public information, improve mitigation of COVID-19 related threats to public health and safety, and inform public health and safety related decision making</p> <p>Support for older adults and other at risk populations to enable them to stay home, reduce exposure to COVID-19 and comply with COVID-19 public health precautions including personal care/essential items, access education and support, continuity of health care, access to water and sanitation, internet access, and respite services</p>

	Expenses related to computers, phones, office supplies, software, etc. to support COVID-19 work and provide services remotely to comply with COVID-19 public health precautions (other than those expenditures included in expense category i above)
	Programs to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions, including non-congregate sheltering and quarantining expense
o. Small Business Assistance	Provision of grants to small businesses to reimburse the costs of business interruption caused by required closures and to pay for response costs including training, supplies and materials for risk mitigation, and hygiene stations
p. Unemployment Benefits	Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise
q. Workers' Compensation	Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the covered period
r. Items Not Listed Above - to include other eligible expenses that are not captured in the available expenditure categories	Other COVID-19-related expenses reasonably necessary and fitting the Fund's eligibility criteria that don't fit into any of the above categories. Clear description of these expenses must be provided.