

**Item # 8**

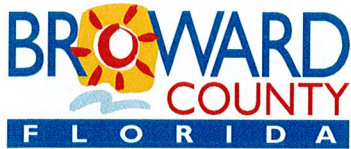
**ADDITIONAL MATERIAL**

**Regular Meeting**

**JUNE 2, 2020**

**SUBMITTED AT THE REQUEST OF**

**COUNTY ADMINISTRATION**



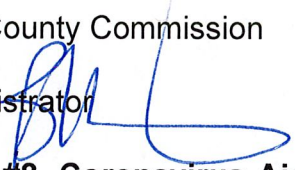
**BERTHA W. HENRY**, County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7362 • FAX 954-357-7360

## MEMORANDUM

**DATE:** May 27, 2020

**TO:** Mayor and Members of the County Commission

**FROM:** Bertha Henry, County Administrator 

**SUBJECT:** June 2, 2020 Agenda Item #8, Coronavirus Aid Relief and Economic Security (CARES) Grant Fund

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Agenda Item 8 requests the appropriation of \$340.7 million of CARES Act funding provided to Broward County, one of 12 communities in Florida that received a direct allocation from the Federal Government to assist with the Coronavirus pandemic. I have had several inquiries regarding this funding. Attached is information that may assist in answering many of the questions received.

**Exhibit 1.** Certification letter to the Department of the Treasury, signed by the County Administrator, required for acceptance of the CARES Act funding, dated April 14, 2020.

**Exhibit 2.** Joint communication from the Florida Association of Counties and Florida League of Cities to Governor DeSantis requesting his consideration for a formula distribution of a portion of the CARES Act funding given to the State, dated April 17, 2020.

As depicted in the letter, the total amount of CARES Act funding reserved for the state of Florida and its eligible local governments was \$8.3B. Of this amount, 55% or \$4.6B was reserved for the State; and 45% or \$3.7B was reserved for eligible local governments with populations exceeding 500,000. Of the \$3.7B reserved for eligible local governments, 12 jurisdictions, including Broward County received a direct allocation, totaling \$2.47B, leaving a balance that could be distributed to the remaining eligible local governments of \$1.275B.

**Exhibit 3.** Guidance for State, Territorial, Local, and Tribal Governments, prepared by the U.S. Department of Treasury, dated April 22, 2020.

**Exhibit 4.** Coronavirus Relief Fund, Frequently Asked Questions (FAQs), prepared by the U.S. Department of the Treasury, dated April 22, 2020.

**Exhibit 5.** Follow-up joint communication from the Florida Association of Counties and Florida League of Cities to Governor DeSantis requesting his consideration for a formula distribution of a portion of the CARES Act funding given to the State, dated May 1, 2020.

**Exhibit 6.** Coronavirus Relief Fund, Frequently Asked Questions (FAQs)- updated; prepared by the U.S. Department of the Treasury, May 4, 2020.

As you can see, the federal government has been providing updates through FAQs due to the number of questions they have received regarding this funding. I suspect more guidance is coming because of some governmental actions taking place around the country. Additionally, NACO held a virtual session with the direct awardees featuring Daniel Kowalski, Counsel to the Secretary of the Treasury, to assist in guiding how the money should be spent, including recording keeping, etc. The big take away, as has been confirmed by past actions of FEMA and Inspector Generals is that great caution should be exercised to follow guidance, documenting every action, as the County will be held singularly accountable and will be the only entity subject to a claw back for undocumented or misspent funds.

It is my intent to bring a set of recommendations for the Board's consideration at the June 16 Meeting. If needed, a follow-up discussion can occur at the June 18 Workshop.

#### Attachments

cc: Andrew J. Meyers, County Attorney  
Bob Melton, County Auditor  
Monica Cepero, Deputy County Administrator  
Norman Foster, Director, Office of Management & Budget  
Marty Cassini, Intergovernmental Affairs/Boards Section Manager



**BERTHA W. HENRY**, County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7362 • FAX 954-357-7360

### CERTIFICATION

I, Bertha Henry, am the chief executive of Broward County, Florida, and I certify that:

1. I have the authority on behalf of Broward County, Florida to request direct payment from the Department of the Treasury ('Treasury') pursuant to section 601(b) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, div. A, Title V (Mar. 27, 2020).
2. I understand that Treasury will rely on this certification as a material representation in making a direct payment to Broward County, Florida.
3. Broward County, Florida's proposed uses of the funds provided as direct payment under section 601(b) of the Social Security Act will be used only to cover those 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 Broward County, Florida; and
  - c. were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

By: Bertha Henry

Signature: 

Title: County Administrator

Date: April 14, 2020

### PAPERWORK REDUCTION ACT NOTICE

The information collected will be used for the U.S. Government to process requests for support. The estimated burden associated with this collection of information is two hour per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.

Broward County Board of County Commissioners

Mark D. Bogen • Lamar P. Fisher • Beam Furr • Steve Geller • Dale V.C. Holness • Nan H. Rich • Tim Ryan • Barbara Sharief • Michael Udine  
[www.broward.org](http://www.broward.org)



**DELIVERY via ELECTRONIC AND USPS**

April 17, 2020

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The Honorable Ron DeSantis  
Governor, State of Florida  
The Capitol  
400 South Monroe Street  
Tallahassee, FL 32399-0001

Dear Governor DeSantis:

On behalf of Florida's 67 counties and 412 cities, the Florida League of Cities and the Florida Association of Counties want to thank you for your leadership during this unprecedented pandemic. Our two organizations greatly appreciate the flexibility and authority you have given local governments to deal locally with the issues that are most affecting their neighborhoods and business communities.

With the passage of the Coronavirus Aid Response and Economic Security (CARES) Act on March 27, Congress and President Trump committed over \$8 billion in federal stabilization funds for Florida's state and local governments as we respond to COVID-19. The CARES Act funding that is allocated for local governments provides direct federal assistance to local governments with populations over 500,000. In Florida, this excludes 55 of 67 counties and all (411) but one city (Jacksonville). The remaining funds will be given to the state for distribution.

County and city governments have been, and remain, on the front line in direct response to the COVID-19 emergency. They are supporting county health departments and authority-owned hospitals; funding and equipping of first responders and other public safety officials; conducting emergency management operations; maintaining critical infrastructure; increasing funding for coroners/medical examiners and indigent burial; and addressing the needs of seniors citizens, homeless and our jail population. Local governments are also incurring significant overtime costs for essential workers, especially among our public safety and public health employees, due to the increased demand for their services and a shortage of available staff as a result of increased sick leave from exposures or illness.

At the same time as these increased service and financial demands, city and county governments (like the state) are likely to soon see substantial revenue losses, particularly from lower sales tax collections due to the dramatic and ongoing downturn in economic activity.

As you know, Florida's allocation from the CARES Act is approximately \$8.328 billion or 6% of total funds set aside for states (although Florida's population is approximately 6.6% of the total U.S. population). The legislation provides that of each state allocation, 55% is reserved for the state and 45% of the allocation is reserved for direct payments to eligible local government jurisdictions (that exceed 500,000 in population). However, if the 45% reserved for eligible local government jurisdictions is not completely distributed, any remaining balance of this sub-allocation reverts back to the state, in addition to the original 55% reserved for use at its discretion.

Below is a calculation of the distribution of the CARES Act funds for Florida and the 12 direct assistance recipients:

**\$8,328,221,072 for Florida**

**55% Reserved for State of Florida: \$4,580,521,590**

**45% Reserved for Eligible Local Governments: \$3,747,699,482**

The direct local assistance allocations reduce the allocation made to the state government (keeping the state allocation constant) and are equal to the product of

- ▶ the state or territory allocation amount;
- ▶ the percentage of the state or territory population served by the local government; and
- ▶ 45%.

Jurisdiction	2019 Population	% of State	x	State Allocation	=	Product 1	x	45% Factor	=	Jurisdiction Allocation
Miami-Dade County	2,716,940	12.65%		8,328,221,072.10		1,053,522,397		45%		454,085,079
Broward County	1,952,778	9.09%		8,328,221,072.10		757,210,450		45%		340,744,702
Palm Beach County	1,496,770	6.97%		8,328,221,072.10		580,388,495		45%		261,174,823
Hillsborough County	1,471,968	6.85%		8,328,221,072.10		570,771,256		45%		256,847,065
Orange County	1,393,452	6.49%		8,328,221,072.10		540,325,841		45%		243,146,628
Pinellas County	974,996	4.54%		8,328,221,072.10		378,065,074		45%		170,129,283
Duval County	957,755	4.46%		8,328,221,072.10		371,379,693		45%		167,120,862
Lee County	770,577	3.59%		8,328,221,072.10		298,799,432		45%		134,459,744
Polk County	724,777	3.37%		8,328,221,072.10		281,039,994		45%		126,467,997
Brevard County	601,942	2.80%		8,328,221,072.10		233,409,416		45%		105,034,237
Pasco County	553,947	2.58%		8,328,221,072.10		214,798,844		45%		96,659,480
Volusia County	553,284	2.58%		8,328,221,072.10		214,541,759		45%		96,543,791
										2,472,413,692

Based on the above chart, eligible Florida local governments would be able to receive approximately \$2.472 billion in direct federal assistance. However, this sum is approximately \$1.275 billion less than the total sub-allocation reserved for eligible Florida local governments of \$3.747 billion. According to the provisions of the CARES Act, the remaining balance of approximately \$1.275 billion would revert to the State of Florida for use at its discretion.

It is this \$1.275 billion that the Florida Association of Counties and the Florida League of Cities write to you about. We respectfully request that you earmark or set aside this money to provide direct assistance to local governments that were not direct beneficiaries of CARES Act dollars. This would provide these non-direct-allocation governmental bodies the funding necessary to make payments for programs that comport with the requirements and restrictions of the CARES Act funds.

The Florida League of Cities and the Florida Association of Counties are working together to develop a recommended distribution formula for this \$1.275 billion and will be providing that to your office shortly.



We greatly appreciate your consideration of this important matter, and we look forward to working with you to address the concerns of the 466 local government bodies in Florida that did not receive direct funding from the CARES Act.

If you have questions or need additional information, please don't hesitate to contact Mike Sittig at [msittig@flcities.com](mailto:msittig@flcities.com) or by phone at 850.222.9684 or Ginger Delegal at [gdelegal@fl-counties.com](mailto:gdelegal@fl-counties.com) or 850.294.9295. If we can assist you in any way as we begin to open up the state for business, please do not hesitate to contact us.

Sincerely,

Virginia "Ginger" Delegal



FAC Executive Director



Michael Sittig



FLC Executive Director



**Coronavirus Relief Fund**  
**Guidance for State, Territorial, Local, and Tribal Governments**  
**April 22, 2020**

The purpose of this document is to provide guidance to recipients of the 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. 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 (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary 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 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.<sup>1</sup>

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

***Necessary expenditures incurred due to the public health emergency***

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

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

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost

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<sup>1</sup> See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.



is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

***Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020***

A cost is “incurred” when the responsible unit of government has expended funds to cover the cost.

***Nonexclusive examples of eligible expenditures***

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
  - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
  - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
  - Costs of providing COVID-19 testing, including serological testing.
  - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
  - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
  - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
  - Expenses for acquisition and distribution of 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, and other public health or safety workers in connection with the COVID-19 public health emergency.
  - Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
  - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
  - Expenses for public safety measures undertaken in response to COVID-19.
  - Expenses for quarantining individuals.
3. 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.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
  - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
  - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
  - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
  - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
  - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
  - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
  - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
  - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
  - 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.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

***Nonexclusive examples of ineligible expenditures<sup>2</sup>***

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.<sup>3</sup>
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

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<sup>2</sup> In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

<sup>3</sup> See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

**Coronavirus Relief Fund  
Frequently Asked Questions  
April 22, 2020**

***Do governments have to return unspent funds to Treasury?***

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Inspector General of the Department of the Treasury of amounts received from the Coronavirus Relief Fund (the “Fund”) that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

***May a State receiving a payment transfer funds to a local government?***

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Inspector General if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

***May governments retain assets purchased with these funds?***

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

***What records must be kept by governments receiving payment?***

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act.



**DELIVERY via ELECTRONIC AND USPS**

May 1, 2020

The Honorable Ron DeSantis  
 Governor, State of Florida  
 The Capitol  
 400 South Monroe Street  
 Tallahassee, FL 32399-0001

Dear Governor DeSantis:

On behalf of Florida's 67 counties and 412 cities, the Florida League of Cities (FLC) and the Florida Association of Counties (FAC) want to again thank you for your leadership during this historical time. Our two organizations greatly appreciate the flexibility and authority you have given local governments to deal locally with the issues that are most affecting their neighborhoods and business communities. Furthermore, we look forward to working with you diligently to continue to address not only the continuing health crisis but the strategic maintenance and revival of our state economy through the development and implementation of state and local economic relief and sustainability efforts.

**Securing resources for moving all of Florida forward**

Florida's allocation for specific state and local government expenses, as well as economic relief and sustainability efforts, from the CARES Act was approximately \$8.328 billion. The federal legislation provided that of this amount, 55% was reserved for the state and 45% of the allocation was reserved for direct payments to eligible local government jurisdictions (that exceed 500,000 in population).

<b>Total Florida Allocation</b>		<b>\$8,328,221,072</b>
Reserved for State	55%	\$4,580,521,590
Reserved for Local Governments	45%	\$3,747,699,482

Based on the federal legislative formula determining the sub-allocation of the reserved "local allocation," eligible Florida local governments (500,000+) would be able to receive approximately \$2.472 billion in direct federal assistance. **However, this sum is approximately \$1.275 billion less than the total allocation reserved for eligible Florida local governments of \$3.747 billion.**

**The Florida Association of Counties and the Florida League of Cities respectfully request that this \$1.275 billion be earmarked to provide necessary resources to local governments that were not direct beneficiaries of CARES Act dollars.**

**Funding distribution for eligible local governments**

FAC and FLC jointly propose that all municipal and county governments that did not receive direct or indirect funding as a result of the CARES Act are deemed "eligible" local governments to receive distribution from the total requested allocation of \$1.275 billion. The distribution methodology, similar to the federal formula, would utilize each eligible jurisdiction's total population as a share of the total state population to create a factor that would be applied to the total dedicated allocation.

**Example:**

- A)  $(\text{Jurisdiction Population} / \text{Total State Population}) = \text{Allocation Factor}$   
B)  $\text{Allocation Factor} * \text{Total Dedicated Allocation} = \text{Jurisdiction Distribution}$   
    a.  $100/1000 = .10$  or 10%  
    b.  $10\% * \$1,000,000 = \$100,000$

Under this distribution, a summary distribution of the dedicated allocation would be as follows:

A) Florida's Cities would receive an approximate sum of:	\$590,154,219.95
B) Florida's Counties would receive an approximate sum of:	\$430,726,697.19
C) Remaining unspent funds to held for "Contingency Purposes":	\$254,404,872.99
D) Total Local Government Allocation:	\$1,275,285,790.12

The identified contingency funds could be made available to "eligible" local governments that have incurred expenses that are greater than their jurisdiction distribution, or a number of other eligible uses that would also address your administration's mitigation and recovery priorities at the local level.

Our organizations recognize that as Governor, you are working to move Florida forward beyond this crisis. We look forward to working with you in protecting the health and safety of our local citizens **and taking the necessary actions to ensure the strength of our local economies.** We greatly appreciate your consideration of this important matter and we look forward to working with you to address the concerns of the 466 local government bodies that did not receive funding from the CARES Act.

If you have questions or need additional information, please contact Scott Dudley at [sdudley@flcities.com](mailto:sdudley@flcities.com) and Davin Suggs at [dsuggs@fl-counties.com](mailto:dsuggs@fl-counties.com).

If we can assist you in any way as we begin to try to open up the state for business, please do not hesitate to contact us.

Sincerely,

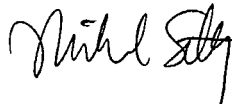
Virginia "Ginger" Delegal



FAC Executive Director



Michael Sittig



FLC Executive Director



**Proposed Distribution for Municipalities**  
**April 21, 2020**

Municipal Distribution			2019	% Share of	Jurisdiction
	City	County	Population	State Population	Allocation
1	Alachua	Alachua County	10,298	0.0486%	619,225.21
2	Archer	Alachua County	1,201	0.0057%	72,216.89
3	Gainesville	Alachua County	133,068	0.6274%	8,001,462.50
4	Hawthorne	Alachua County	1,456	0.0069%	87,550.20
5	High Springs	Alachua County	6,444	0.0304%	387,481.77
6	La Crosse	Alachua County	392	0.0018%	23,571.21
7	Micanopy	Alachua County	615	0.0029%	36,980.34
8	Newberry	Alachua County	6,573	0.0310%	395,238.62
9	Waldo	Alachua County	960	0.0045%	57,725.40
10	Glen St. Mary	Baker County	454	0.0021%	27,299.31
11	Macclenny	Baker County	6,957	0.0328%	418,328.78
12	Callaway	Bay County	13,211	0.0623%	794,385.74
13	Lynn Haven	Bay County	19,586	0.0923%	1,177,718.49
14	Mexico Beach	Bay County	627	0.0030%	37,701.90
15	Panama City	Bay County	32,951	0.1554%	1,981,364.35
16	Panama City Beach	Bay County	13,435	0.0633%	807,855.00
17	Parker	Bay County	3,694	0.0174%	222,122.54
18	Springfield	Bay County	7,793	0.0367%	468,597.99
19	Brooker	Bradford County	317	0.0015%	19,061.41
20	Hampton	Bradford County	487	0.0023%	29,283.62
21	Lawtey	Bradford County	715	0.0034%	42,993.40
22	Starke	Bradford County	5,438	0.0256%	326,990.36
23	Cape Canaveral	Brevard County	10,241	0.0483%	615,797.77
24	Cocoa	Brevard County	19,328	0.0911%	1,162,204.79
25	Cocoa Beach	Brevard County	11,378	0.0536%	684,166.29
26	Grant-Valkaria	Brevard County	4,346	0.0205%	261,327.71
27	Indialantic	Brevard County	2,853	0.0135%	171,552.68
28	Indian Harbour Beach	Brevard County	8,637	0.0407%	519,348.24
29	Malabar	Brevard County	2,979	0.0140%	179,129.14
30	Melbourne	Brevard County	83,349	0.3930%	5,011,827.77
31	Melbourne Beach	Brevard County	3,111	0.0147%	187,066.39
32	Melbourne Village	Brevard County	673	0.0032%	40,467.91
33	Palm Bay	Brevard County	115,322	0.5438%	6,934,384.36
34	Palm Shores	Brevard County	1,132	0.0053%	68,067.87
35	Rockledge	Brevard County	27,321	0.1288%	1,642,828.91
36	Satellite Beach	Brevard County	10,617	0.0501%	638,406.88
37	Titusville	Brevard County	47,846	0.2256%	2,877,010.06
38	West Melbourne	Brevard County	23,607	0.1113%	1,419,503.75
39	Coconut Creek	Broward County	58,742	0.2770%	3,532,193.39
40	Cooper City	Broward County	33,991	0.1603%	2,043,900.20
41	Coral Springs	Broward County	129,067	0.6086%	7,760,879.85
42	Dania Beach	Broward County	31,768	0.1498%	1,910,229.81
43	Davie	Broward County	104,249	0.4915%	6,268,557.91
44	Deerfield Beach	Broward County	79,497	0.3748%	4,780,204.59
45	Fort Lauderdale	Broward County	186,220	0.8780%	11,197,525.67
46	Hallandale Beach	Broward County	39,834	0.1878%	2,395,243.46
47	Hillsboro Beach	Broward County	1,939	0.0091%	116,593.29
48	Hollywood	Broward County	150,878	0.7114%	9,072,388.99
49	Lauderdale Lakes	Broward County	36,714	0.1731%	2,207,635.90
50	Lauderdale-By-The-Sea	Broward County	6,236	0.0294%	374,974.60
51	Lauderhill	Broward County	72,410	0.3414%	4,354,058.82
52	Lazy Lake	Broward County	26	0.0001%	1,563.40
53	Lighthouse Point	Broward County	10,587	0.0499%	636,602.97
54	Margate	Broward County	59,116	0.2787%	3,554,682.25
55	Miramar	Broward County	138,837	0.6546%	8,348,356.09
56	North Lauderdale	Broward County	45,207	0.2132%	2,718,325.33
57	Oakland Park	Broward County	45,576	0.2149%	2,740,513.53
58	Parkland	Broward County	34,109	0.1608%	2,050,995.61

**Proposed Distribution for Municipalities**  
**April 21, 2020**

Municipal Distribution			2019	% Share of	Jurisdiction
	City	County	Population	State Population	Allocation
59	Pembroke Park	Broward County	6,408	0.0302%	385,317.07
60	Pembroke Pines	Broward County	168,023	0.7922%	10,103,328.62
61	Plantation	Broward County	90,354	0.4260%	5,433,042.82
62	Pompano Beach	Broward County	112,058	0.5284%	6,738,117.99
63	Sea Ranch Lakes	Broward County	688	0.0032%	41,369.87
64	Southwest Ranches	Broward County	7,704	0.0363%	463,246.36
65	Sunrise	Broward County	93,365	0.4402%	5,614,096.15
66	Tamarac	Broward County	65,377	0.3083%	3,931,160.11
67	West Park	Broward County	15,197	0.0717%	913,805.16
68	Weston	Broward County	67,314	0.3174%	4,047,633.14
69	Wilton Manors	Broward County	12,849	0.0606%	772,618.45
70	Altha	Calhoun County	517	0.0024%	31,087.54
71	Blountstown	Calhoun County	2,414	0.0114%	145,155.34
72	Punta Gorda	Charlotte County	19,961	0.0941%	1,200,267.48
73	Crystal River	Citrus County	3,434	0.0162%	206,488.58
74	Inverness	Citrus County	7,340	0.0346%	441,358.81
75	Green Cove Springs	Clay County	7,841	0.0370%	471,484.26
76	Keystone Heights	Clay County	1,357	0.0064%	81,597.26
77	Orange Park	Clay County	8,668	0.0409%	521,212.29
78	Penney Farms	Clay County	773	0.0036%	46,480.98
79	Everglades	Collier County	428	0.0020%	25,735.91
80	Marco Island	Collier County	17,348	0.0818%	1,043,146.15
81	Naples	Collier County	20,922	0.0986%	1,258,053.01
82	Fort White	Columbia County	554	0.0026%	33,312.37
83	Lake City	Columbia County	12,271	0.0579%	737,862.94
84	Arcadia	DeSoto County	7,770	0.0366%	467,214.98
85	Cross City	Dixie County	1,672	0.0079%	100,538.41
86	Horseshoe Beach	Dixie County	171	0.0008%	10,282.34
87	Atlantic Beach	Duval County	13,792	0.0650%	829,321.63
88	Baldwin	Duval County	1,415	0.0067%	85,084.84
89	Jacksonville Beach	Duval County	23,352	0.1101%	1,404,170.44
90	Neptune Beach	Duval County	7,213	0.0340%	433,722.22
91	Century	Escambia County	1,626	0.0077%	97,772.40
92	Pensacola	Escambia County	55,226	0.2604%	3,320,774.10
93	Beverly Beach	Flagler County	372	0.0018%	22,368.59
94	Bunnell	Flagler County	3,271	0.0154%	196,687.29
95	Flagler Beach (part)	Flagler County	4,719	0.0223%	283,756.44
96	Marineland (part)	Flagler County	6	0.0000%	360.78
97	Palm Coast	Flagler County	86,768	0.4091%	5,217,414.39
98	Apalachicola	Franklin County	2,339	0.0110%	140,645.54
99	Carrabelle	Franklin County	2,883	0.0136%	173,356.60
100	Chattahoochee	Gadsden County	3,090	0.0146%	185,803.64
101	Greensboro	Gadsden County	553	0.0026%	33,252.24
102	Gretna	Gadsden County	1,656	0.0078%	99,576.32
103	Havana	Gadsden County	1,886	0.0089%	113,406.37
104	Midway	Gadsden County	3,449	0.0163%	207,390.54
105	Quincy	Gadsden County	7,874	0.0371%	473,468.57
106	Bell	Gilchrist County	521	0.0025%	31,328.06
107	Fanning Springs (part)	Gilchrist County	357	0.0017%	21,466.63
108	Trenton	Gilchrist County	2,021	0.0095%	121,524.00
109	Moore Haven	Glades County	1,759	0.0083%	105,769.78
110	Port St. Joe	Gulf County	3,459	0.0163%	207,991.84
111	Wewahitchka	Gulf County	1,971	0.0093%	118,517.47
112	Jasper	Hamilton County	2,845	0.0134%	171,071.64
113	Jennings	Hamilton County	874	0.0041%	52,554.17
114	White Springs	Hamilton County	827	0.0039%	49,728.03
115	Bowling Green	Hardee County	2,923	0.0138%	175,761.83
116	Wauchula	Hardee County	5,229	0.0247%	314,423.06
117	Zolfo Springs	Hardee County	1,778	0.0084%	106,912.26
118	Clewiston	Hendry County	7,972	0.0376%	479,361.37
119	LaBelle	Hendry County	5,108	0.0241%	307,147.25



**Proposed Distribution for Municipalities**  
**April 21, 2020**

Municipal Distribution		2019	% Share of	Jurisdiction
City	County	Population	State Population	Allocation
120 Brooksville	Hernando County	8,661	0.0408%	520,791.38
121 Weeki Wachee	Hernando County	9	0.0000%	541.18
122 Avon Park	Highlands County	11,222	0.0529%	674,785.92
123 Lake Placid	Highlands County	2,636	0.0124%	158,504.34
124 Sebring	Highlands County	11,113	0.0524%	668,231.68
125 Plant City	Hillsborough County	39,478	0.1861%	2,373,836.96
126 Tampa	Hillsborough County	390,473	1.8411%	23,479,386.98
127 Temple Terrace	Hillsborough County	26,669	0.1257%	1,603,623.74
128 Bonifay	Holmes County	2,755	0.0130%	165,659.88
129 Esto	Holmes County	395	0.0019%	23,751.60
130 Noma	Holmes County	202	0.0010%	12,146.39
131 Ponce de Leon	Holmes County	532	0.0025%	31,989.49
132 Westville	Holmes County	412	0.0019%	24,773.82
133 Fellsmere	Indian River County	5,611	0.0265%	337,392.96
134 Indian River Shores	Indian River County	4,314	0.0203%	259,403.53
135 Orchid	Indian River County	425	0.0020%	25,555.52
136 Sebastian	Indian River County	25,168	0.1187%	1,513,367.66
137 Vero Beach	Indian River County	16,708	0.0788%	1,004,662.54
138 Alford	Jackson County	495	0.0023%	29,764.66
139 Bascom	Jackson County	112	0.0005%	6,734.63
140 Campbellton	Jackson County	215	0.0010%	12,928.09
141 Cottondale	Jackson County	856	0.0040%	51,471.82
142 Graceville	Jackson County	2,238	0.0106%	134,572.35
143 Grand Ridge	Jackson County	907	0.0043%	54,538.48
144 Greenwood	Jackson County	659	0.0031%	39,626.08
145 Jacob City	Jackson County	318	0.0015%	19,121.54
146 Malone	Jackson County	2,070	0.0098%	124,470.40
147 Marianna	Jackson County	6,030	0.0284%	362,587.69
148 Sneads	Jackson County	1,802	0.0085%	108,355.39
149 Monticello	Jefferson County	2,449	0.0115%	147,259.91
150 Mayo	Lafayette County	1,217	0.0057%	73,178.98
151 Astatula	Lake County	1,937	0.0091%	116,473.03
152 Clermont	Lake County	40,750	0.1921%	2,450,323.12
153 Eustis	Lake County	21,368	0.1008%	1,284,871.27
154 Fruitland Park	Lake County	10,094	0.0476%	606,958.57
155 Groveland	Lake County	18,255	0.0861%	1,097,684.63
156 Howey-in-the-Hills	Lake County	1,611	0.0076%	96,870.44
157 Lady Lake	Lake County	15,655	0.0738%	941,344.99
158 Leesburg	Lake County	23,993	0.1131%	1,442,714.17
159 Mascotte	Lake County	6,205	0.0293%	373,110.55
160 Minneola	Lake County	12,882	0.0607%	774,602.76
161 Montverde	Lake County	1,878	0.0089%	112,925.32
162 Mount Dora	Lake County	14,928	0.0704%	897,630.03
163 Tavares	Lake County	17,777	0.0838%	1,068,942.19
164 Umatilla	Lake County	4,154	0.0196%	249,782.63
165 Bonita Springs	Lee County	54,437	0.2567%	3,273,331.03
166 Cape Coral	Lee County	185,837	0.8762%	11,174,495.64
167 Estero <sup>2</sup>	Lee County	32,412	0.1528%	1,948,953.94
168 Fort Myers	Lee County	87,871	0.4143%	5,283,738.47
169 Fort Myers Beach	Lee County	6,520	0.0307%	392,051.70
170 Sanibel	Lee County	6,756	0.0319%	406,242.53
171 Tallahassee	Leon County	195,713	0.9228%	11,768,345.73
172 Bronson	Levy County	1,166	0.0055%	70,112.31
173 Cedar Key	Levy County	714	0.0034%	42,933.27
174 Chiefland	Levy County	2,229	0.0105%	134,031.17
175 Fanning Springs (part)	Levy County	508	0.0024%	30,546.36
176 Inglis	Levy County	1,311	0.0062%	78,831.25
177 Otter Creek	Levy County	120	0.0006%	7,215.68
178 Williston	Levy County	2,893	0.0136%	173,957.91
179 Yankeetown	Levy County	508	0.0024%	30,546.36
180 Bristol	Liberty County	940	0.0044%	56,522.79

**Proposed Distribution for Municipalities**  
**April 21, 2020**

Municipal Distribution		2019	% Share of	Jurisdiction
City	County	Population	State Population	Allocation
181 Greenville	Madison County	791	0.0037%	47,563.33
182 Lee	Madison County	338	0.0016%	20,324.15
183 Madison	Madison County	2,998	0.0141%	180,271.62
184 Anna Maria	Manatee County	1,623	0.0077%	97,592.01
185 Bradenton	Manatee County	57,006	0.2688%	3,427,806.62
186 Bradenton Beach	Manatee County	1,202	0.0057%	72,277.02
187 Holmes Beach	Manatee County	3,927	0.0185%	236,132.98
188 Longboat Key (part)	Manatee County	2,453	0.0116%	147,500.43
189 Palmetto	Manatee County	13,360	0.0630%	803,345.20
190 Belleview	Marion County	5,273	0.0249%	317,068.81
191 Dunnellon	Marion County	1,810	0.0085%	108,836.44
192 McIntosh	Marion County	484	0.0023%	29,103.22
193 Ocala	Marion County	61,549	0.2902%	3,700,980.07
194 Reddick	Marion County	558	0.0026%	33,552.89
195 Indiantown <sup>3</sup>	Martin County	6,728	0.0317%	404,558.87
196 Jupiter Island	Martin County	829	0.0039%	49,848.29
197 Ocean Breeze	Martin County	303	0.0014%	18,219.58
198 Sewall's Point	Martin County	2,090	0.0099%	125,673.01
199 Stuart	Martin County	16,504	0.0778%	992,395.90
200 Aventura	Miami-Dade County	38,031	0.1793%	2,286,827.94
201 Bal Harbour	Miami-Dade County	2,924	0.0138%	175,821.96
202 Bay Harbor Islands	Miami-Dade County	6,039	0.0285%	363,128.87
203 Biscayne Park	Miami-Dade County	3,194	0.0151%	192,057.23
204 Coral Gables	Miami-Dade County	50,635	0.2387%	3,044,714.38
205 Cutler Bay	Miami-Dade County	45,411	0.2141%	2,730,591.98
206 Doral	Miami-Dade County	70,420	0.3320%	4,234,398.87
207 El Portal	Miami-Dade County	2,150	0.0101%	129,280.85
208 Florida City	Miami-Dade County	13,250	0.0625%	796,730.83
209 Golden Beach	Miami-Dade County	947	0.0045%	56,943.71
210 Hialeah	Miami-Dade County	239,722	1.1303%	14,414,634.57
211 Hialeah Gardens	Miami-Dade County	23,633	0.1114%	1,421,067.15
212 Homestead	Miami-Dade County	76,236	0.3595%	4,584,118.61
213 Indian Creek	Miami-Dade County	87	0.0004%	5,231.36
214 Islandia <sup>4</sup>	Miami-Dade County	0	0.0000%	-
215 Key Biscayne	Miami-Dade County	12,922	0.0609%	777,007.98
216 Medley	Miami-Dade County	847	0.0040%	50,930.64
217 Miami	Miami-Dade County	490,947	2.3148%	29,520,951.76
218 Miami Beach	Miami-Dade County	93,988	0.4432%	5,651,557.53
219 Miami Gardens	Miami-Dade County	114,284	0.5389%	6,871,968.77
220 Miami Lakes	Miami-Dade County	31,523	0.1486%	1,895,497.81
221 Miami Shores	Miami-Dade County	10,805	0.0509%	649,711.44
222 Miami Springs	Miami-Dade County	14,237	0.0671%	856,079.76
223 North Bay Village	Miami-Dade County	9,074	0.0428%	545,625.32
224 North Miami	Miami-Dade County	65,109	0.3070%	3,915,045.10
225 North Miami Beach	Miami-Dade County	47,691	0.2249%	2,867,689.81
226 Opa-locka	Miami-Dade County	18,143	0.0855%	1,090,950.00
227 Palmetto Bay	Miami-Dade County	24,341	0.1148%	1,463,639.63
228 Pinecrest	Miami-Dade County	18,510	0.0873%	1,113,017.94
229 South Miami	Miami-Dade County	12,965	0.0611%	779,593.60
230 Sunny Isles Beach	Miami-Dade County	23,253	0.1096%	1,398,217.51
231 Surfside	Miami-Dade County	6,015	0.0284%	361,685.73
232 Sweetwater	Miami-Dade County	22,328	0.1053%	1,342,596.68
233 Virginia Gardens	Miami-Dade County	2,441	0.0115%	146,778.86
234 West Miami	Miami-Dade County	7,828	0.0369%	470,702.56
235 Islamorada, Village of Islands	Monroe County	6,211	0.0293%	373,471.33
236 Key Colony Beach	Monroe County	760	0.0036%	45,699.28
237 Key West	Monroe County	25,171	0.1187%	1,513,548.05
238 Layton	Monroe County	183	0.0009%	11,003.91
239 Marathon	Monroe County	8,593	0.0405%	516,702.49
240 Callahan	Nassau County	1,315	0.0062%	79,071.78
241 Fernandina Beach	Nassau County	12,915	0.0609%	776,587.07

**Proposed Distribution for Municipalities**  
**April 21, 2020**

Municipal Distribution		2019	% Share of	Jurisdiction	
City	County	Population	State Population	Allocation	
242	Hilliard	Nassau County	3,036	0.0143%	182,556.59
243	Cinco Bayou	Okaloosa County	417	0.0020%	25,074.47
244	Crestview	Okaloosa County	25,675	0.1211%	1,543,853.89
245	Destin	Okaloosa County	13,441	0.0634%	808,215.78
246	Fort Walton Beach	Okaloosa County	20,940	0.0987%	1,259,135.36
247	Laurel Hill	Okaloosa County	578	0.0027%	34,755.50
248	Mary Esther	Okaloosa County	4,013	0.0189%	241,304.21
249	Niceville	Okaloosa County	14,693	0.0693%	883,499.33
250	Shalimar	Okaloosa County	839	0.0040%	50,449.60
251	Valparaiso	Okaloosa County	5,339	0.0252%	321,037.43
252	Okeechobee	Okeechobee County	5,603	0.0264%	336,911.91
253	Apopka	Orange County	52,404	0.2471%	3,151,085.47
254	Bay Lake	Orange County	15	0.0001%	901.96
255	Belle Isle	Orange County	7,365	0.0347%	442,862.08
256	Eatonville	Orange County	2,348	0.0111%	141,186.72
257	Edgewood	Orange County	2,717	0.0128%	163,374.92
258	Lake Buena Vista	Orange County	24	0.0001%	1,443.14
259	Maitland	Orange County	21,096	0.0995%	1,268,515.74
260	Oakland	Orange County	3,365	0.0159%	202,339.57
261	Ocoee	Orange County	47,580	0.2243%	2,861,015.31
262	Orlando	Orange County	291,800	1.3759%	17,546,117.45
263	Windermere	Orange County	2,972	0.0140%	178,708.23
264	Winter Garden	Orange County	47,245	0.2228%	2,840,871.55
265	Winter Park	Orange County	30,239	0.1426%	1,818,290.08
266	Kissimmee	Osceola County	74,800	0.3527%	4,497,771.03
267	St. Cloud	Osceola County	47,874	0.2257%	2,878,693.72
268	Atlantis	Palm Beach County	2,036	0.0096%	122,425.96
269	Belle Glade	Palm Beach County	17,979	0.0848%	1,081,088.57
270	Boca Raton	Palm Beach County	94,488	0.4455%	5,681,622.84
271	Boynton Beach	Palm Beach County	77,696	0.3663%	4,671,909.33
272	Briny Breezes	Palm Beach County	612	0.0029%	36,799.94
273	Cloud Lake	Palm Beach County	139	0.0007%	8,358.16
274	Delray Beach	Palm Beach County	67,102	0.3164%	4,034,885.45
275	Glen Ridge	Palm Beach County	234	0.0011%	14,070.57
276	Golf	Palm Beach County	258	0.0012%	15,513.70
277	Greenacres	Palm Beach County	39,813	0.1877%	2,393,980.72
278	Gulf Stream	Palm Beach County	1,032	0.0049%	62,054.81
279	Haverhill	Palm Beach County	2,099	0.0099%	126,214.19
280	Highland Beach	Palm Beach County	3,671	0.0173%	220,739.54
281	Hypoluxo	Palm Beach County	2,789	0.0132%	167,704.32
282	Juno Beach	Palm Beach County	3,442	0.0162%	206,969.62
283	Jupiter	Palm Beach County	62,497	0.2947%	3,757,983.90
284	Jupiter Inlet Colony	Palm Beach County	406	0.0019%	24,413.04
285	Lake Clarke Shores	Palm Beach County	3,420	0.0161%	205,646.75
286	Lake Park	Palm Beach County	8,916	0.0420%	536,124.69
287	Lake Worth	Palm Beach County	38,484	0.1815%	2,314,067.11
288	Lantana	Palm Beach County	11,419	0.0538%	686,631.65
289	Loxahatchee Groves	Palm Beach County	3,404	0.0161%	204,684.66
290	Manalapan	Palm Beach County	425	0.0020%	25,555.52
291	Mangonia Park	Palm Beach County	2,062	0.0097%	123,989.36
292	North Palm Beach	Palm Beach County	12,622	0.0595%	758,968.80
293	Ocean Ridge	Palm Beach County	1,836	0.0087%	110,399.83
294	Pahokee	Palm Beach County	5,907	0.0279%	355,191.62
295	Palm Beach	Palm Beach County	8,321	0.0392%	500,346.96
296	Palm Beach Gardens	Palm Beach County	55,621	0.2623%	3,344,525.70
297	Palm Beach Shores	Palm Beach County	1,193	0.0056%	71,735.84
298	Palm Springs	Palm Beach County	23,560	0.1111%	1,416,677.61
299	Riviera Beach	Palm Beach County	35,735	0.1685%	2,148,768.02
300	Royal Palm Beach	Palm Beach County	38,691	0.1824%	2,326,514.15
301	South Bay	Palm Beach County	5,270	0.0248%	316,888.41
302	South Palm Beach	Palm Beach County	1,448	0.0068%	87,069.11

**Proposed Distribution for Municipalities**  
**April 21, 2020**

Municipal Distribution		2019	% Share of	Jurisdiction
City	County	Population	State Population	Allocation
303 Tequesta	<i>Palm Beach County</i>	5,850	0.0276%	351,764.18
304 Wellington	<i>Palm Beach County</i>	62,373	0.2941%	3,750,527.70
305 West Palm Beach	<i>Palm Beach County</i>	115,176	0.5431%	6,925,605.29
306 Westlake <sup>5</sup>	<i>Palm Beach County</i>	380	0.0018%	22,849.64
307 Dade City	<i>Pasco County</i>	7,314	0.0345%	439,795.42
308 New Port Richey	<i>Pasco County</i>	16,027	0.0756%	963,713.59
309 Port Richey	<i>Pasco County</i>	2,862	0.0135%	172,093.86
310 San Antonio	<i>Pasco County</i>	1,320	0.0062%	79,372.43
311 St. Leo	<i>Pasco County</i>	1,325	0.0062%	79,673.08
312 Zephyrhills	<i>Pasco County</i>	16,670	0.0786%	1,002,377.58
313 Belleair	<i>Pinellas County</i>	4,053	0.0191%	243,709.44
314 Belleair Beach	<i>Pinellas County</i>	1,591	0.0075%	95,667.83
315 Belleair Bluffs	<i>Pinellas County</i>	2,094	0.0099%	125,913.54
316 Belleair Shore	<i>Pinellas County</i>	116	0.0005%	6,975.15
317 Clearwater	<i>Pinellas County</i>	116,585	0.5497%	7,010,329.35
318 Dunedin	<i>Pinellas County</i>	37,623	0.1774%	2,262,294.64
319 Gulfport	<i>Pinellas County</i>	12,584	0.0593%	756,683.83
320 Indian Rocks Beach	<i>Pinellas County</i>	4,432	0.0209%	266,498.95
321 Indian Shores	<i>Pinellas County</i>	1,467	0.0069%	88,211.63
322 Kenneth City	<i>Pinellas County</i>	5,110	0.0241%	307,267.51
323 Largo	<i>Pinellas County</i>	83,737	0.3948%	5,035,158.45
324 Madeira Beach	<i>Pinellas County</i>	4,417	0.0208%	265,596.99
325 North Redington Beach	<i>Pinellas County</i>	1,498	0.0071%	90,075.68
326 Oldsmar	<i>Pinellas County</i>	14,800	0.0698%	889,933.30
327 Pinellas Park	<i>Pinellas County</i>	53,284	0.2512%	3,204,000.42
328 Redington Beach	<i>Pinellas County</i>	1,481	0.0070%	89,053.46
329 Redington Shores	<i>Pinellas County</i>	2,213	0.0104%	133,069.08
330 Safety Harbor	<i>Pinellas County</i>	17,608	0.0830%	1,058,780.11
331 Seminole	<i>Pinellas County</i>	19,449	0.0917%	1,169,480.60
332 South Pasadena	<i>Pinellas County</i>	5,085	0.0240%	305,764.25
333 St. Pete Beach	<i>Pinellas County</i>	9,522	0.0449%	572,563.85
334 St. Petersburg	<i>Pinellas County</i>	269,357	1.2700%	16,196,605.75
335 Tarpon Springs	<i>Pinellas County</i>	25,507	0.1203%	1,533,751.95
336 Treasure Island	<i>Pinellas County</i>	6,873	0.0324%	413,277.81
337 Auburndale	<i>Polk County</i>	16,534	0.0780%	994,199.81
338 Bartow	<i>Polk County</i>	19,665	0.0927%	1,182,468.81
339 Davenport	<i>Polk County</i>	6,038	0.0285%	363,068.74
340 Dundee	<i>Polk County</i>	4,957	0.0234%	298,067.53
341 Eagle Lake	<i>Polk County</i>	2,649	0.0125%	159,286.04
342 Fort Meade	<i>Polk County</i>	5,786	0.0273%	347,915.82
343 Frostproof	<i>Polk County</i>	3,197	0.0151%	192,237.62
344 Haines City	<i>Polk County</i>	25,533	0.1204%	1,535,315.34
345 Highland Park	<i>Polk County</i>	263	0.0012%	15,814.36
346 Hillcrest Heights	<i>Polk County</i>	256	0.0012%	15,393.44
347 Lake Alfred	<i>Polk County</i>	6,199	0.0292%	372,749.77
348 Lake Hamilton	<i>Polk County</i>	1,430	0.0067%	85,986.80
349 Lake Wales	<i>Polk County</i>	16,062	0.0757%	965,818.16
350 Lakeland	<i>Polk County</i>	107,552	0.5071%	6,467,169.38
351 Mulberry	<i>Polk County</i>	3,983	0.0188%	239,500.29
352 Polk City	<i>Polk County</i>	2,321	0.0109%	139,563.19
353 Winter Haven	<i>Polk County</i>	44,815	0.2113%	2,694,754.12
354 Crescent City	<i>Putnam County</i>	1,583	0.0075%	95,186.79
355 Interlachen	<i>Putnam County</i>	1,350	0.0064%	81,176.35
356 Palatka	<i>Putnam County</i>	10,723	0.0506%	644,780.73
357 Pomona Park	<i>Putnam County</i>	880	0.0041%	52,914.95
358 Welaka	<i>Putnam County</i>	717	0.0034%	43,113.66
359 Gulf Breeze	<i>Santa Rosa County</i>	5,849	0.0276%	351,704.05
360 Jay	<i>Santa Rosa County</i>	521	0.0025%	31,328.06
361 Milton	<i>Santa Rosa County</i>	10,551	0.0497%	634,438.26
362 Longboat Key (part)	<i>Sarasota County</i>	4,590	0.0216%	275,999.59
363 North Port	<i>Sarasota County</i>	73,652	0.3473%	4,428,741.06



**Proposed Distribution for Municipalities**  
**April 21, 2020**

Municipal Distribution		2019	% Share of	Jurisdiction
City	County	Population	State Population	Allocation
364 Sarasota	<i>Sarasota County</i>	56,692	0.2673%	3,408,925.60
365 Venice	<i>Sarasota County</i>	23,315	0.1099%	1,401,945.61
366 Altamonte Springs	<i>Seminole County</i>	45,293	0.2136%	2,723,496.57
367 Casselberry	<i>Seminole County</i>	30,035	0.1416%	1,806,023.43
368 Lake Mary	<i>Seminole County</i>	17,449	0.0823%	1,049,219.34
369 Longwood	<i>Seminole County</i>	15,815	0.0746%	950,965.89
370 Oviedo	<i>Seminole County</i>	40,021	0.1887%	2,406,487.89
371 Sanford	<i>Seminole County</i>	60,269	0.2842%	3,624,012.86
372 Winter Springs	<i>Seminole County</i>	38,595	0.1820%	2,320,741.61
373 Hastings <sup>6</sup>	<i>St. Johns County</i>	0	0.0000%	-
374 Marineland (part)	<i>St. Johns County</i>	2	0.0000%	120.26
375 St. Augustine	<i>St. Johns County</i>	14,653	0.0691%	881,094.10
376 St. Augustine Beach	<i>St. Johns County</i>	6,749	0.0318%	405,821.61
377 Fort Pierce	<i>St. Lucie County</i>	43,653	0.2058%	2,624,882.33
378 Port St. Lucie	<i>St. Lucie County</i>	191,903	0.9048%	11,539,248.04
379 St. Lucie Village	<i>St. Lucie County</i>	646	0.0030%	38,844.39
380 Bushnell	<i>Sumter County</i>	2,509	0.0118%	150,867.75
381 Center Hill	<i>Sumter County</i>	1,148	0.0054%	69,029.96
382 Coleman	<i>Sumter County</i>	725	0.0034%	43,594.71
383 Webster	<i>Sumter County</i>	817	0.0039%	49,126.72
384 Wildwood	<i>Sumter County</i>	12,665	0.0597%	761,554.41
385 Branford	<i>Suwannee County</i>	751	0.0035%	45,158.10
386 Live Oak	<i>Suwannee County</i>	6,895	0.0325%	414,600.68
387 Perry	<i>Taylor County</i>	7,031	0.0332%	422,778.45
388 Lake Butler	<i>Union County</i>	1,779	0.0084%	106,972.39
389 Raiford	<i>Union County</i>	245	0.0012%	14,732.00
390 Worthington Springs	<i>Union County</i>	387	0.0018%	23,270.55
391 Daytona Beach	<i>Volusia County</i>	67,351	0.3176%	4,049,857.97
392 Daytona Beach Shores	<i>Volusia County</i>	4,372	0.0206%	262,891.11
393 DeBary	<i>Volusia County</i>	21,176	0.0998%	1,273,326.19
394 DeLand	<i>Volusia County</i>	35,763	0.1686%	2,150,451.67
395 Deltona	<i>Volusia County</i>	91,520	0.4315%	5,503,155.14
396 Edgewater	<i>Volusia County</i>	23,455	0.1106%	1,410,363.90
397 Flagler Beach (part)	<i>Volusia County</i>	60	0.0003%	3,607.84
398 Holly Hill	<i>Volusia County</i>	12,153	0.0573%	730,767.53
399 Lake Helen	<i>Volusia County</i>	2,773	0.0131%	166,742.23
400 New Smyrna Beach	<i>Volusia County</i>	27,173	0.1281%	1,633,929.57
401 Oak Hill	<i>Volusia County</i>	2,041	0.0096%	122,726.61
402 Orange City	<i>Volusia County</i>	12,103	0.0571%	727,761.00
403 Ormond Beach	<i>Volusia County</i>	41,289	0.1947%	2,482,733.53
404 Pierson	<i>Volusia County</i>	1,739	0.0082%	104,567.16
405 Ponce Inlet	<i>Volusia County</i>	3,151	0.0149%	189,471.61
406 Port Orange	<i>Volusia County</i>	61,617	0.2905%	3,705,068.95
407 South Daytona	<i>Volusia County</i>	12,819	0.0604%	770,814.53
408 Sopchoppy	<i>Wakulla County</i>	506	0.0024%	30,426.10
409 St. Marks	<i>Wakulla County</i>	363	0.0017%	21,827.42
410 DeFuniak Springs	<i>Walton County</i>	5,629	0.0265%	338,475.31
411 Freeport	<i>Walton County</i>	4,316	0.0204%	259,523.79
412 Paxton	<i>Walton County</i>	614	0.0029%	36,920.21
413 Caryville	<i>Washington County</i>	316	0.0015%	19,001.28
414 Chipley	<i>Washington County</i>	3,568	0.0168%	214,546.08
415 Ebro	<i>Washington County</i>	238	0.0011%	14,311.09
416 Vernon	<i>Washington County</i>	740	0.0035%	44,496.67
417 Wausau	<i>Washington County</i>	361	0.0017%	21,707.16
		<b>9,814,536</b>	<b>0</b>	<b>590,154,220</b>

**Coronavirus Relief Fund  
Frequently Asked Questions  
Updated as of May 4, 2020**

The following answers to frequently asked questions supplement Treasury's Coronavirus Relief Fund ("Fund") Guidance for State, Territorial, Local, and Tribal Governments, dated April 22, 2020, ("Guidance").<sup>1</sup> Amounts paid from the Fund are subject to the restrictions outlined in the Guidance and set forth in section 601(d) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act").

**Eligible Expenditures**

***Are governments required to submit proposed expenditures to Treasury for approval?***

No. Governments are responsible for making determinations as to what expenditures are necessary due to the public health emergency with respect to COVID-19 and do not need to submit any proposed expenditures to Treasury.

***The Guidance says that funding can be used to meet 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. How does a government determine whether payroll expenses for a given employee satisfy the "substantially dedicated" condition?***

The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.

***The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a "substantially different use" for purposes of the Fund eligibility?***

Costs incurred for a "substantially different use" include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty's ordinary responsibilities.

Note that a public function does not become a "substantially different use" merely because it is provided from a different location or through a different manner. For example, although developing online

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<sup>1</sup> The Guidance is available at <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>.

instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.

***May a State receiving a payment transfer funds to a local government?***

Yes, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act. Such funds would be subject to recoupment by the Treasury Department if they have not been used in a manner consistent with section 601(d) of the Social Security Act.

***May a unit of local government receiving a Fund payment transfer funds to another unit of government?***

Yes. For example, a county may transfer funds to a city, town, or school district within the county and a county or city may transfer funds to its State, provided that the transfer qualifies as a necessary expenditure incurred due to the public health emergency and meets the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, a transfer from a county to a constituent city would not be permissible if the funds were intended to be used simply to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify as an eligible expenditure.

***Is a Fund payment recipient required to transfer funds to a smaller, constituent unit of government within its borders?***

No. For example, a county recipient is not required to transfer funds to smaller cities within the county's borders.

***Are recipients required to use other federal funds or seek reimbursement under other federal programs before using Fund payments to satisfy eligible expenses?***

No. Recipients may use Fund payments for any expenses eligible under section 601(d) of the Social Security Act outlined in the Guidance. Fund payments are not required to be used as the source of funding of last resort. However, as noted below, recipients may not use payments from the Fund to cover expenditures for which they will receive reimbursement.

***Are there prohibitions on combining a transaction supported with Fund payments with other CARES Act funding or COVID-19 relief Federal funding?***

Recipients will need to consider the applicable restrictions and limitations of such other sources of funding. In addition, expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds, are not eligible uses of Fund payments.

***Are States permitted to use Fund payments to support state unemployment insurance funds generally?***

To the extent that the costs incurred by a state unemployment insurance fund are incurred due to the COVID-19 public health emergency, a State may use Fund payments to make payments to its respective state unemployment insurance fund, separate and apart from such State's obligation to the unemployment insurance fund as an employer. This will permit States to use Fund payments to prevent expenses related to the public health emergency from causing their state unemployment insurance funds to become insolvent.

***Are recipients permitted to use Fund payments to pay for unemployment insurance costs incurred by the recipient as an employer?***

Yes, Fund payments may be used for unemployment insurance costs incurred by the recipient as an employer (for example, as a reimbursing employer) 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.

***The Guidance states that the Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” What are some examples of types of covered employees?***

The Guidance provides examples of broad classes of employees whose payroll expenses would be eligible expenses under the Fund. These classes of employees include 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. 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 are also covered. Other eligible expenditures include 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. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020.

***In some cases, first responders and critical health care workers that contract COVID-19 are eligible for workers’ compensation coverage. Is the cost of this expanded workers compensation coverage eligible?***

Increased workers compensation cost to the government due to the COVID-19 public health emergency incurred during the period beginning March 1, 2020, and ending December 30, 2020, is an eligible expense.

***If a recipient would have decommissioned equipment or not renewed a lease on particular office space or equipment but decides to continue to use the equipment or to renew the lease in order to respond to the public health emergency, are the costs associated with continuing to operate the equipment or the ongoing lease payments eligible expenses?***

Yes. To the extent the expenses were previously unbudgeted and are otherwise consistent with section 601(d) of the Social Security Act outlined in the Guidance, such expenses would be eligible.

***May recipients provide stipends to employees for eligible expenses (for example, a stipend to employees to improve telework capabilities) rather than require employees to incur the eligible cost and submit for reimbursement?***

Expenditures paid for with payments from the Fund must be limited to those that are necessary due to the public health emergency. As such, unless the government were to determine that providing assistance in the form of a stipend is an administrative necessity, the government should provide such assistance on a reimbursement basis to ensure as much as possible that funds are used to cover only eligible expenses.

***May Fund payments be used for COVID-19 public health emergency recovery planning?***

Yes. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance.

***Are expenses associated with contact tracing eligible?***

Yes, expenses associated with contract tracing are eligible.

***To what extent may a government use Fund payments to support the operations of private hospitals?***

Governments may use Fund payments to support public or private hospitals to the extent that the costs are necessary expenditures incurred due to the COVID-19 public health emergency, but the form such assistance would take may differ. In particular, financial assistance to private hospitals could take the form of a grant or a short-term loan.

***May payments from the Fund be used to assist individuals with enrolling in a government benefit program for those who have been laid off due to COVID-19 and thereby lost health insurance?***

Yes. To the extent that the relevant government official determines that these expenses are necessary and they meet the other requirements set forth in section 601(d) of the Social Security Act outlined in the Guidance, these expenses are eligible.

***May recipients use Fund payments to facilitate livestock depopulation incurred by producers due to supply chain disruptions?***

Yes, to the extent these efforts are deemed necessary for public health reasons or as a form of economic support as a result of the COVID-19 health emergency.

***Would providing a consumer grant program to prevent eviction and assist in preventing homelessness be considered an eligible expense?***

Yes, assuming that the recipient considers the grants to be a necessary expense incurred due to the COVID-19 public health emergency and the grants meet the other requirements for the use of Fund payments under section 601(d) of the Social Security Act outlined in the Guidance. As a general matter, providing assistance to recipients to enable them to meet property tax requirements would not be an eligible use of funds, but exceptions may be made in the case of assistance designed to prevent foreclosures.

***May recipients create a “payroll support program” for public employees?***

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.

***May recipients use Fund payments to cover employment and training programs for employees that have been furloughed due to the public health emergency?***

Yes, this would be an eligible expense if the government determined that the costs of such employment and training programs would be necessary due to the public health emergency.



***May recipients use Fund payments to provide emergency financial assistance to individuals and families directly impacted by a loss of income due to the COVID-19 public health emergency?***

Yes, if a government determines such assistance to be a necessary expenditure. Such assistance could include, for example, a program to assist individuals with payment of overdue rent or mortgage payments to avoid eviction or foreclosure or unforeseen financial costs for funerals and other emergency individual needs. Such assistance should be structured in a manner to ensure as much as possible, within the realm of what is administratively feasible, that such assistance is necessary.

***The Guidance provides that eligible expenditures may include expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. What is meant by a “small business,” and is the Guidance intended to refer only to expenditures to cover administrative expenses of such a grant program?***

Governments have discretion to determine what payments are necessary. A program that is aimed at assisting small businesses with the costs of business interruption caused by required closures should be tailored to assist those businesses in need of such assistance. The amount of a grant to a small business to reimburse the costs of business interruption caused by required closures would also be an eligible expenditure under section 601(d) of the Social Security Act, as outlined in the Guidance.

***The Guidance provides that expenses associated with the provision of economic support in connection with the public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures, would constitute eligible expenditures of Fund payments. Would such expenditures be eligible in the absence of a stay-at-home order?***

Fund payments may be used for economic support in the absence of a stay-at-home order if such expenditures are determined by the government to be necessary. This may include, for example, a grant program to benefit small businesses that close voluntarily to promote social distancing measures or that are affected by decreased customer demand as a result of the COVID-19 public health emergency.

***May Fund payments be used to assist impacted property owners with the payment of their property taxes?***

Fund payments may not be used for government revenue replacement, including the provision of assistance to meet tax obligations.

***May Fund payments be used to replace foregone utility fees? If not, can Fund payments be used as a direct subsidy payment to all utility account holders?***

Fund payments may not be used for government revenue replacement, including the replacement of unpaid utility fees. Fund payments may be used for subsidy payments to electricity account holders to the extent that the subsidy payments are deemed by the recipient to be necessary expenditures incurred due to the COVID-19 public health emergency and meet the other criteria of section 601(d) of the Social Security Act outlined in the Guidance. For example, if determined to be a necessary expenditure, a government could provide grants to individuals facing economic hardship to allow them to pay their utility fees and thereby continue to receive essential services.

***Could Fund payments be used for capital improvement projects that broadly provide potential economic development in a community?***

In general, no. If capital improvement projects are not necessary expenditures incurred due to the COVID-19 public health emergency, then Fund payments may not be used for such projects.

However, Fund payments may be used for the expenses of, for example, establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity or improve mitigation measures, including related construction costs.

***The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?***

Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.

***The Guidance provides that ineligible expenditures include “[p]ayroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.” Is this intended to relate only to public employees?***

Yes. This particular nonexclusive example of an ineligible expenditure relates to public employees. A recipient would not be permitted to pay for payroll or benefit expenses of private employees and any financial assistance (such as grants or short-term loans) to private employers are not subject to the restriction that the private employers’ employees must be substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

***May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?***

A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures.

## **Questions Related to Administration of Fund Payments**

***Do governments have to return unspent funds to Treasury?***

Yes. Section 601(f)(2) of the Social Security Act, as added by section 5001(a) of the CARES Act, provides for recoupment by the Department of the Treasury of amounts received from the Fund that have not been used in a manner consistent with section 601(d) of the Social Security Act. If a government has not used funds it has received to cover costs that were incurred by December 30, 2020, as required by the statute, those funds must be returned to the Department of the Treasury.

***What records must be kept by governments receiving payment?***

A government should keep records sufficient to demonstrate that the amount of Fund payments to the government has been used in accordance with section 601(d) of the Social Security Act

***May recipients deposit Fund payments into interest bearing accounts?***

Yes, provided that if recipients separately invest amounts received from the Fund, they must use the interest earned or other proceeds of these investments only to cover expenditures incurred in accordance with section 601(d) of the Social Security Act and the Guidance on eligible expenses. If a government deposits Fund payments in a government’s general account, it may use those funds to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary

expenditures. Fund payments are not subject to the Cash Management Improvement Act of 1990, as amended.

***May governments retain assets purchased with payments from the Fund?***

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds provided by section 601(d) of the Social Security Act.

***What rules apply to the proceeds of disposition or sale of assets acquired using payments from the Fund?***

If such assets are disposed of prior to December 30, 2020, the proceeds would be subject to the restrictions on the eligible use of payments from the Fund provided by section 601(d) of the Social Security Act.