

# COVID-19 Fiscal Relief for Special Districts

September 27, 2021



# Objectives

- Allocation Overview
- Application and Distribution Process
- Disbursement Timeline
- Using the Web Portal
- Questions and Answers

# Allocation Overview: Budget Appropriation

- The 2021 Budget Act appropriated \$100 million one-time General Fund to provide fiscal relief to independent special districts.
- Mitigate the effects of revenue losses or unanticipated costs incurred due to the COVID-19 public health emergency

# Allocation Overview: Eligibility Requirements

- Must be designated as an **independent special district** by the State Controller's Office (SCO)
- Have not received other forms of COVID-19 fiscal relief **directly** from the state or federal government.
  - Exception for FEMA reimbursements
  - If your district plans to apply for the water and utility arrearages program, you cannot apply for these funds.

# Allocation Overview: Methodology

- Each district's allocation is based on its proportionate share of the total unanticipated costs and revenue losses incurred by all districts during the eligible periods.
- Example—A special district's revenue losses and unanticipated costs represent 10% of the total losses and costs incurred by all special districts. The special district is **eligible** to receive up to 10% of the total \$100 million allocation.

# Allocation Overview: Eligible Periods

- Revenue Losses—2020-21 revenue from all fund sources compared to 2018-19 revenue from all fund sources
- Unanticipated Costs—Unanticipated costs incurred between March 4, 2020 and June 15, 2021 (aligns with similar federal timelines)
  - Defined as costs that would have been an eligible use for CARES Act or ARPA.
- All revenue losses and unanticipated costs must be incurred due to COVID-19.

# Allocation Overview: FEMA Reimbursements

- Unanticipated costs and revenue losses will be offset by costs that are eligible for FEMA reimbursement.
- Districts must report costs incurred between March 4, 2020 and June 15, 2021 that are eligible for FEMA reimbursement.
- Must include all costs that are anticipated to be FEMA eligible, even if district has not applied for reimbursement yet

# Application Process

- Districts will utilize a web portal to submit an application for an allocation.
- The application requires districts to identify revenue losses, unanticipated costs, and FEMA eligible costs.
- Applications open on **October 1** and must be submitted by **October 15**.
- The link will be posted on the Finance website. CSDA will also email the link to districts.



# Disbursement Timeline

- Finance is coordinating with SCO and county auditor-controllers to disburse allocations.
- Funds will be disbursed by no later than the first week in January.

Disbursement Timeline	
Applications open	Friday, October 1, 2021
Applications due	Friday, October 15, 2021
Finance completes application review and allocation calculation	Friday, November 5, 2021
Submit final allocations to SCO	Friday, November 12, 2021
Submit final allocations to county auditor-controllers	Friday, November 12, 2021
SCO disburses payments to county auditor-controllers	Thursday, December 9, 2021
Auditor-controllers disburse payments within 30 days of receipt of funding	Friday, January 7, 2022

# Web Portal: District Information

- Optimized for the Google Chrome web browser
- No username/password required
- All 11 questions are required

1 Please provide the name of your special district.

Special district name \*



2 Please check the box below to certify your special district is classified by the State Controller's Office as an independent special district.

3 Please provide the county in which your special district is located.

Select County:



# Web Portal: Fiscal Data

- Must use whole numbers, no decimals
- May be asked to provide supporting documents after review

**4 Please provide your special district's 2018-19 total revenue from all fund sources. (whole dollars)**

 

**5 Please provide your special district's 2020-21 total revenue from all fund sources. (whole dollars)**

 

**6 Please provide the following information for the covered period beginning on March 4, 2020 and ending on June 15, 2021. (whole dollars)**

a. Unanticipated costs

 

b. FEMA Eligible costs

# Web Portal: Contact Information

- Contact information for authorized representative, person submitting the application, and alternate contact

**7 Please provide the following information for your special district's authorized representative:**

a. Name

 

b. Title

 

c. Email address

 

d. Phone number

 

# Web Portal: Certify and Submit

- Certify you are authorized to submit the form
- Certify your district has not received direct COVID-19 fiscal relief and does not intend to apply for arrearages programs
- Will receive confirmation email

10  I certify that this information is accurate and that I am authorized by my employer to submit this information

11  I certify my special district has not received any form of COVID-19 fiscal relief directly from the state or federal government and does not intend to apply for the California Arrearage Payment Program or the California Water and Wastewater Arrearage Program.

Submit

# Web Portal: Error Messages

- You will not be able to submit the web form if you did not provide a response for every question.
- You will not be able to submit the web form if you used decimals or any other special characters.
- You will receive a pop-up box listing the missing information.

# Additional Information

- General questions: [COVIDfund@csda.net](mailto:COVIDfund@csda.net)
- Web portal and disbursement specific questions: [SDRelief@dof.ca.gov](mailto:SDRelief@dof.ca.gov)
- Department of Finance Webpage: <https://dof.ca.gov/budget/COVID-19/>

Questions?