



JENNIFER BERTINO - TARRANT
WILL COUNTY EXECUTIVE

MEMORANDUM

TO: Will County Board
FROM: Will County Executive Office, Finance Department
DATE: August 13, 2021
RE: CARES Summary

This document is being provided in response to the County Board's request on Friday, August 7 for CARES fund reporting information. Specifically, the following information was requested:

- Complete report of all the CARES spending by category;
- One or two page executive summary of the above information;
- Breakout and reporting of the \$5 million that was allocated to the Health department.
 - \$2 million for call center.
 - \$3 million for Health Department.
- Any remaining funds that have not been spent that need to be allocated or de-federalized?
- Any problem issues/agencies that are in the process of drawing down the CARES funding that was allocated to them?

In addition to this summary, a listing of CARES funds disbursed to recipients in each major category has also been provided.

CARES OVERVIEW

The CARES Act was signed on March 27, 2020 to address the public health and economic impacts of the COVID-19 emergency. \$150 billion went to state and local governments.

Will County was directly provided \$120 million in Coronavirus Relief Funds (CRF) as its population is over 500,000.

Eligible Expenses

The CARES Act required payments from Coronavirus Relief Funds (CRF) to be used to cover expenses that fall within the following categories:

- 1) The request for funds must be for COVID-19 related expenses;
- 2) The funds cannot supplant existing budgeted expenses, i.e./ governments cannot use funds to make up for loss revenue;
- 3) The funds must be allocated between March 1, 2020 and December 31, 2021.

Ad-Hoc CARES Committee

The County Board established the Ad Hoc CARES Fund Committee to make decisions regarding the use of the County’s \$120 million in CRF funds. The committee was chaired by County Board Member Ken Harris.

CRRSA Act

In December 2020, Congress approved and President Trump signed the Coronavirus Response and Relief Supplemental Appropriations Act which included a provision extending the deadline to spend Coronavirus Relief Funds (CRF) from December 31, 2020 to December 31, 2021.

CARES Fund Summary

The table below provides the inception to date revenue and expense activity along with items that are in process and pending.

With the remaining balance projected to be exhausted, there are no remaining funds that need to be allocated.

Two entities, Stepping Stones and Guardian Angel, are requesting additional time to utilize the funding allocated through the behavioral health program.

The agencies are anticipating making eligible expenses before the CARES federal deadline on 12/31/2021. The funds are distributed once the county receives eligible receipts under the CARES federal guidelines. In total, \$180,371.10 was allocated for the two entities, with the bulk of the allocated funds for reserved for Stepping Stones, \$169,336.

CARES FUND SUMMARY		
Revenue and Expenditures		
CARES Revenue		
CARES Funds from US Treasury		\$ 120,529,327.00
Interest/Market Value		75,099.11
Total Program Resources/Revenue		\$ 120,604,426.11
CARES Expenses Paid		
Will County		57,328,176.70
Local Government		34,401,362.26
Small Business Grant		22,134,600.00
Not for Profit/Social Service/Food		6,118,321.31
Total CARES Expenditures Paid		\$ 119,982,460.27
CARES Expenses In Process		
Social Service Requests received 8/6/21		165,851.42
Bronner - Balance of Contract		48,825.00
Communication Firm/Mass Vaccine Program		12,332.50
CARES Expenses Pending Action*		
COB Renovation Phase 3	Note 1	477,122.00
Stepping Stones and Guardian Angel	Note 2	180,371.10
EMA for FEMA Reimbursement	Note 3	(237,180.56)
CARES Fund Remaining Balance		(25,355.62)

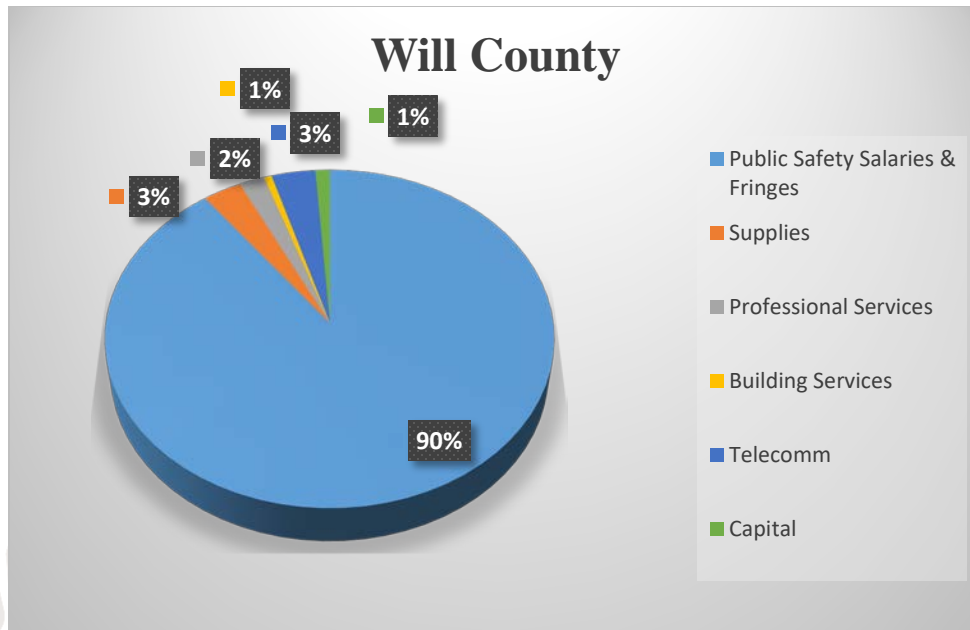
<i>* Pending Action items could be higher or lower than estimated, with the difference covered by tbd</i>
Note 1 - COB Renovation Phase 3 not eligible previously due to CRF end date. With change in date this phase will be paid for with CARES funds.
Note 2 - Stepping Stones and Guardian Angel plan to expend these funds before the CARES program federal deadline of 12/31/2021; however, they have not incurred the reimbursable expenses to date.
Note 3 - Expenses paid for the Mass Vaccination sites from the \$500,000 allocated for that purpose must be moved out of the CARES fund to be eligible for FEMA reimbursement. The \$500,000 allocation should be moved to EMA. FEMA reimbursement will include the vaccination site costs incurred and payments to local fire/police agencies that assisted with vaccine distribution.

CARES EXPENDITURES BY CATEGORY

Information for each of the four main categories: Will County, Local Government, Small Business Grants, and Not-for-Profit Support, along with the guidelines used for allocations or requirements for grants are below:

WILL COUNTY

Will County - Summary	
Type	Total by Type
Public Safety Salaries & Fringes	51,465,352.67
Supplies	1,736,227.41
Professional Services	1,148,005.95
Building Services	344,928.50
Telecomm	1,982,454.89
Capital	651,207.28
Total Will County	\$ 57,328,176.70

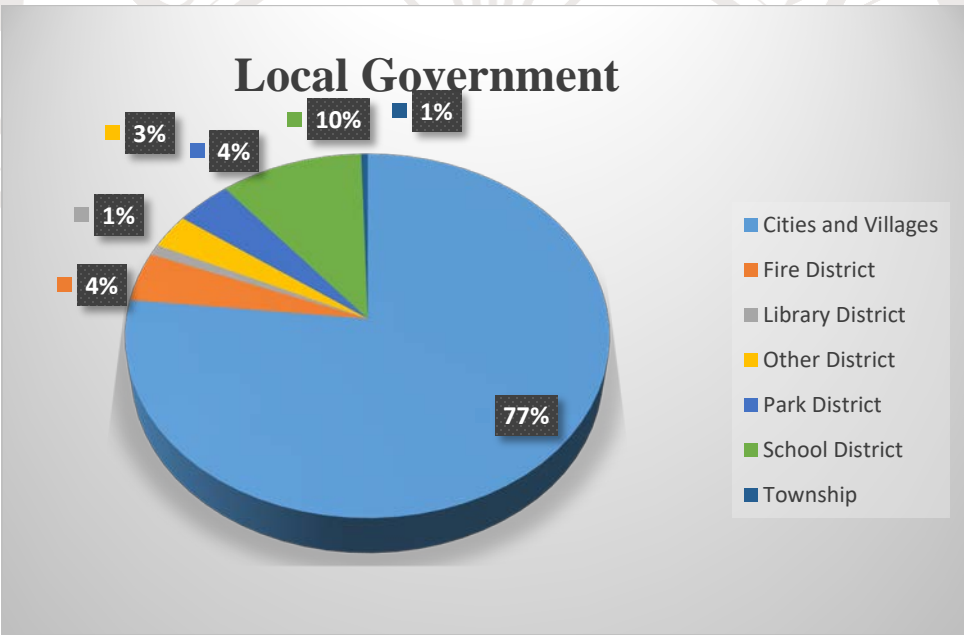


LOCAL GOVERNMENT

The following chart provides the guidelines and requirements for each type of local government entity funded through the Local Government grant program.

LOCAL GOVERNMENT ENTITIES	ALLOCATION AMOUNT
Cities and Villages	1st Round: \$41.25 per capita for Will County residents 2nd Round: Those with Fire and/or Park Departments received additional per capita funding – see below
Fire District	1st Round: \$35,000 per entity 2nd Round: \$2.50 per capita for Fire Districts & Depts
Park District	1st Round: \$25,000 per entity 2nd Round: \$2.50 per capita for Park Districts & Depts
Library District	\$15,000 per entity
Township	\$10,000 per entity (Also eligible for Food Pantry program: \$10,000)
Other Districts	\$15,000 per entity
School Districts	1st Round: \$20 per Will County student 2nd Round: \$1 million funding for Internet Program allocated across districts and special education coop. Each district received \$5,000 plus a per capita grant based on free/reduced lunch student populations.

Local Government - Summary	
Type	Total by Type
Cities and Villages	26,374,511.04
Fire District	1,490,689.19
Library District	327,469.67
Other District	1,039,569.56
Park District	1,404,150.53
School District	3,600,840.00
Township	164,132.26
Total Local Government	\$ 34,401,362.25



SMALL BUSINESS GRANTS

The small business grant program was conducted in 3 rounds. The following chart provides the potential grant amount a business was eligible to receive by round.

ROUND	POTENTIAL GRANT AMOUNT
Rounds 1 and 2	Eligible businesses: A grant up to \$15,000, specific amount determined by annual revenue Restaurants/bars: Restaurants/bars impacted by additional closures eligible for additional \$5,000 grant
Round 3	Eligible businesses: A grant up to \$10,000, specific amount determined by annual revenue

The following chart provides the amount awarded to businesses by round.

Small Business Grant - Summary	
Type	Total by Type
Small Business Grants Groups 1 and 2	\$ 21,136,600.00
Small Business Grant Group 3	\$ 998,000.00
Total Small Business Grants	\$ 22,134,600.00

ROUNDS 1 AND 2 ELIGIBILITY CRITERIA

Only businesses that met the criteria below were eligible to receive funding.

CRITERIA	DETAIL
Located in Will County	Physical location (e.g., office, storefront) must be in Will County, IL (not a P.O. box)
Annual Revenue	<ul style="list-style-type: none"> ▪ Annual revenue must not exceed \$5 Million ▪ If annual revenue is \$18,000 or below, grant amount will be prorated to reflect 10 months of annual income (based on March 1 to December 30 deadline)
Workforce Size	Employ fewer than 50 employees
Demonstrate significant COVID-19 expenses or disruptions	<p>Businesses ordered closed by executive order will satisfy this requirement. For other businesses, must have significant revenue loss and/or increase in expenses due to COVID-19. Examples include:</p> <ul style="list-style-type: none"> ▪ A loss of gross receipts or sales ▪ Operated at a reduced level of production, sales, employment, or service ▪ Have temporarily closed operations

	<ul style="list-style-type: none"> ▪ Have increased expenses in order to prevent/mitigate the spread of COVID-19 ▪ Have costs related to vandalism due to closure ▪ Have costs related to spoiled merchandise due to closure
Business Type	<ul style="list-style-type: none"> ▪ All for-profit businesses with ITIN, EIN, or SSN (if no ITIN/EIN) ▪ Independent contractors must demonstrate that they make at least half of their yearly income in 1099 contract work.
Has not received unemployment	Independent contractors must not have received unemployment since March 1, 2020 to be eligible
In good standing	Must be in good standing and not in default with the IRS, State of Illinois, and Will County
Existing businesses	Must have been in operation in Will County since at least February 15, 2020 or earlier (This is based on PPP date)
Not currently in bankruptcy	Businesses must not currently be in bankruptcy

ROUND 3 ELIGIBILITY CRITERIA

Only businesses that met the criteria below were eligible to receive funding. Changes from Rounds 1 and 2 are italicized. Note, due to limited funding not all eligible businesses received a grant.

CRITERIA	DETAIL
<i>Previous Grant</i>	<i>Has not received a grant from the Will County Small Business Grant Program</i>
Located in Will County	Physical location (e.g., office, storefront) must be in Will County, IL (not a P.O. box)
Annual Revenue	<ul style="list-style-type: none"> ▪ Annual gross revenue must not exceed \$5 Million ▪ If annual gross revenue is \$10,000 or below, grant amount will not exceed annual gross revenue
Workforce Size	Employ fewer than 50 employees
Demonstrate significant COVID-19 expenses or disruptions	<p>Have significant revenue loss and/or increase in expenses due to COVID-19. Examples include:</p> <ul style="list-style-type: none"> ▪ A loss of gross receipts or sales ▪ Operated at a reduced level of production, sales, employment, or service ▪ Have temporarily closed operations ▪ Have increased expenses to prevent/mitigate the spread of COVID-19 ▪ Have costs related to vandalism due to closure ▪ Have costs related to spoiled merchandise due to closure
Business Type	<ul style="list-style-type: none"> ▪ All for-profit businesses with ITIN, EIN, or SSN (if no ITIN/EIN) ▪ Independent contractors must demonstrate that they make at least half of their yearly income in 1099 contract work.

Existing businesses	Must have been in operation in Will County since at least February 15, 2020* or earlier *based on PPP date
Has not received unemployment	Independent contractors must not have received unemployment since March 1, 2020 to be eligible
In good standing	Must be in good standing and not in default with the IRS, State of Illinois, and/or Will County
Not currently in bankruptcy	Business must not currently be in bankruptcy

ROUND 3 PREFERENCE CRITERIA

Due to limited funding not all eligible businesses received a grant. The following criteria were used to give priority to certain businesses for assistance.

CRITERIA	DETAIL
Equity	Located in an Illinois Department of Commerce and Economic Opportunity (DCEO) Disproportionately Impacted Area (DIA)* *DIAs are defined by Illinois DCEO. DIA zip codes in Will County include 60432, 60433, 60435, 60436, 60466, and 60471.
Business Type	In a highly impacted industry: <ul style="list-style-type: none"> ▪ Restaurant; Bar or Tavern ▪ Event, Performing Arts, Music, or Movie Theater/Venue ▪ Museum or Zoo ▪ Hotel/Motel ▪ Indoor Recreation ▪ Health and Fitness Center ▪ Retail

ROUNDS 1-3 ELIGIBLE EXPENSES

This was not an expense reimbursement program. However, these funds were intended to be used for operating expenses such as utilities, rent, mortgage, technology, personal protective equipment (PPE) and expenses due to disruptions from complying with public health orders related to COVID-19.

Examples:

- Payroll costs for employees
- Rent or lease payments
- Mortgage or loan payments
- Utility payments
- Supplier payments
- Purchase personal protective equipment (PPE) and sanitation supplies
- Physical building adaptation/barriers
- Contract labor to implement public health measures
- Rent, lease, or purchase payments for business equipment implement public health measures
- Purchase Technology/Applications to minimize employee and customer contact
- Other measures to implement social distancing

- Replace perishable inventory that was lost due to COVID-19 pandemic

ROUNDS 1-3 INELIGIBLE EXPENSES

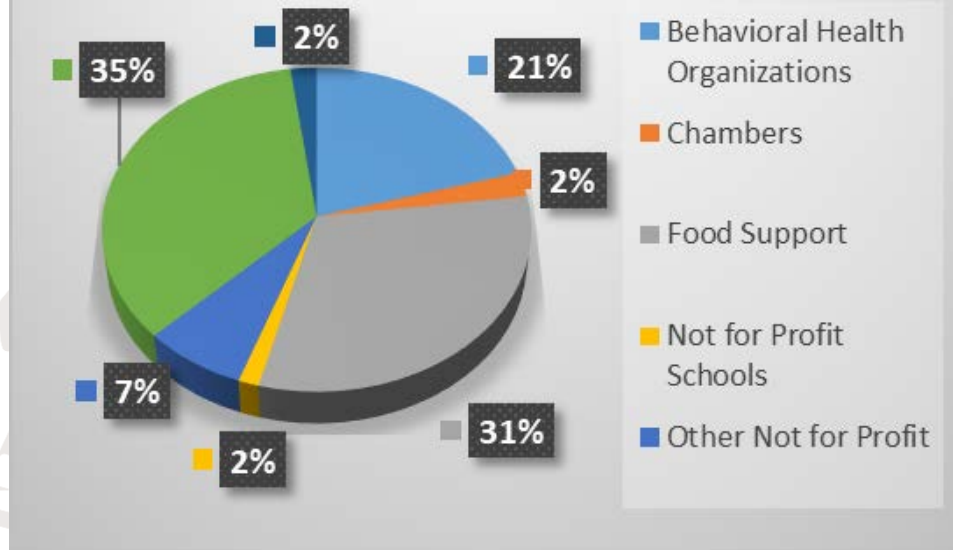
Funds may not be used for severance pay, workforce bonuses other than hazard pay or overtime, property taxes, other taxes/fees/payments due to your municipality or Will County legal settlements, or expenditures that will be reimbursed through another assistance program.

NOT-FOR-PROFIT

The Not-For-Profit funding allocation included financial assistance to behavioral health agencies, chambers of commerce, social service organizations, veterans posts and assistance for organizations and units of local governments providing food assistance.

Not for Profit-Summary	
Type	Total by Type
Behavioral Health Organizations	1,256,122.21
Chambers	148,374.00
Food Support	1,901,327.25
Not for Profit Schools	87,860.00
Other Not for Profit	442,250.00
Social Service Organizations	2,152,387.85
Veterans Posts	130,000.00
Total Not for Profit Organizations	\$ 6,118,321.31

Not for Profit



Behavioral Health Agency

Grant amounts varied based on entity's request in its application.

CRITERIA	DETAIL
Located in Will County	Physical location (e.g., office, storefront) must be in Will County, IL (not a P.O. box)
Non-Profit status	Entity had to be in good standing with the state
Agency Function	Agency's Primary Focus on Behavioral Health (identified by Will County Director of Substance Abuse Initiatives)

Chamber of Commerce Assistance

Grant of up to \$10,000 for eligible chambers, the Farm Bureau, and Heritage Corridor Convention and Visitors Bureau

CRITERIA	DETAIL
Serves Will County residents	Serves Will County residents (Initially required that chamber was based in Will County, expanded to chambers that served large number of Will County residents (Orland Park, Tinley Park, and Naperville))
Non-Profit status	501(c)(6) status, i.e., chamber of commerce plus Farm Bureau and CVB
Agency Function	Agency's Primary Focus on Behavioral Health (identified by Will County Director of Substance Abuse Initiatives)

Food Support

Funding varied by type of organization and was based on applications

CRITERIA	DETAIL
Located in Will County	Physical location (e.g., office, storefront) must be in Will County, IL (not a P.O. box)
Non-Profit status	501 C 3 Non-Profit or township
Agency Function	Food bank, pantry or entity that provides food assistance to people in need

Private Schools

\$20 per student (same funding level as to Will County public school districts)

CRITERIA	DETAIL
Located in Will County	Physical location (e.g., office, storefront) must be in Will County, IL (not a P.O. box)
School Type	Private school (profit or nonprofit)
Entity Function	Serves PreK to 12 th grade (Pre-schools were not eligible)
ISBE Certification	Recognized and/or Registered by the Illinois State Board of Education

Other Not-For-Profit

Up to \$2,000 grant per non-profit to cover Covid-19 impacts

CRITERIA	DETAIL
Located in Will County	Physical location (e.g., office, storefront) must be in Will County, IL (not a P.O. box)
Non-Profit status	501 (c)(3) status and Houses of worship which are automatically classified as 501 (c)(3)
COVID-related expenses	Expenses eligible under the Treasury guidelines

Social Service Organizations

Up to \$100k to address COVID-related expenses

CRITERIA	DETAIL
Located in Will County	Physical location (e.g., office, storefront) must be in Will County, IL (not a P.O. box)
Non-Profit status	501 (c)(3) status. Must have 990 on file.
Assets/Revenues	Must have over \$100,000 combined assets/revenues in last 2 consecutive years
Type of Service	Cannot be an organization focused on education, food, animals, or fund raising. Cannot be a booster club, non-service religious organization, or a foundation.
COVID-related expenses	Expenses eligible under the Treasury guidelines

Prior Funds	Entities that received Will County CRF funding, e.g., Behavioral Health, were not eligible.
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Veterans Posts

Up to \$10,000 per post/entity

CRITERIA	DETAIL
Located in Will County	Physical location (e.g., office, storefront) must be in Will County, IL (not a P.O. box)
Non-Profit status	501 (c)(19)
Assets/Revenues	Must have over \$100,000 combined assets/revenues in last 2 consecutive years
Type of Service	Provides social welfare services to County veterans and residents
COVID-related expenses	Demonstrates financial impact due to COVID-19.
Operation Date	In operation before February 15, 2020

