

# **The Coronavirus Pandemic and COVID-19 Funding**

Starting in March 2020, the Fuller Administration has been focused on helping people, businesses and non-profits during the pandemic and finding ways to take advantage of a variety of funding opportunities to support those efforts. Federal and state agencies created a wide variety of programs and the rules and restrictions of each often changed. We kept track of each of them and moved quickly to take advantage of the help they offered. We kept re-thinking what we needed to do locally to support our community even as federal and state legislation kept evolving. We also retained detailed records of our expenditures so we could take full advantage of reimbursement opportunities. When a program expanded what expenses and how much of them could be reimbursed (e.g., FEMA), we nimbly reallocated our expenses to match those opportunities.

To track these revenues and expenditures, the City of Newton has established several accounts, comprised of state and federal reimbursements, grants, and taxpayer funds. The list of funding awarded or appropriated to the City of Newton follows.

Three pieces of Federal legislation did not directly provide funds to the City of Newton but made an enormous difference on our residents and businesses and impacted what efforts the City of Newton needed to make at a local level.

Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (March 6, 2020, \$8.3 billion) Provided emergency supplemental appropriations “to combat the spread of coronavirus disease 2019 (COVID-19) and counter the COVID-19 pandemic.” Funded the research and development of vaccines, development of diagnostics; public health aid prevention, preparedness and response efforts; medical supplies, health-care preparedness, Community Health Centers and medical surge capacity; and funding to fight COVID-19 internationally.

Families First Coronavirus Response Act (March 18, 2020, \$192 billion) Provided Emergency Paid Sick Leave and Emergency Paid Medical Leave; free coronavirus testing; increased unemployment benefits; expanded food assistance for vulnerable children and families; protected front-line health workers; and provided additional funding to states for the ongoing economic consequences of the pandemic.

Consolidated Appropriations Act, 2021 (December 27, 2020, \$900 billion) Provided further relief for small businesses through the Paycheck Protection Program; a \$600 stimulus check for Americans within a certain income level; the extension of increased federal unemployment benefits; funding for schools and universities; funding for vaccines, testing, contact tracing, mental health, and health providers; additional aid for rental assistance programs; a 15% increase through June 30, 2021 for the Supplemental Nutrition Assistance Program (SNAP); funding for the farming and ranching industry; an increase in the Child Care Development Block Grant Program; and extended the CDC imposed eviction moratorium for tenants meeting certain income limits.

**Federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act):  
Newton Municipal Allocation of \$7,838,462**

The Federal Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), enacted on March 27, 2020 is a \$2.2 trillion economic stimulus bill in further response to the economic fallout of the COVID-19 pandemic in the United States. The legislation provides for a one-time cash payment to certain individuals (typically \$1,200); increased unemployment benefits; the creation of the Paycheck Protection Program that provides forgivable loans to small businesses; loans for corporations; and funding for state and local governments.

The CARES Act included funds for local governments to use to pay costs incurred in responding to the COVID-19 outbreak. Under federal law, eligible uses must meet three conditions:

1. Necessary expenditures incurred due to the public health emergency with respect to ... COVID-19. Funds may not be used to substitute for lost revenue.
2. Expenditures not budgeted as of March 27, 2020 when the CARES Act was enacted. The funds may not supplant municipal spending.
3. Expenditures must be incurred on or after March 1, 2020 up to December 31, 2021(including the time extension)

COVID EXPENSES CHARGED TO CARES ACT					
ACCT DESCRIPTION	DESCRIPTION	FY20 BUDGET	FY20 ACTUAL	FY21 ACTUAL	FY21 BALANCE
<b>CARES ACT FUNDING</b>		<b>\$ 7,838,462</b>			
COVID-19 CARES ACT	FULL TIME SALARIES	\$ 1,123	\$ 1,123	\$ -	\$ -
COVID-19 CARES ACT	PART TIME < 20 HRS/WK	\$ 34,047	\$ 34,047	\$ -	\$ -
COVID-19 CARES ACT	REGULAR OVERTIME	\$ 137,703	\$ 137,703	\$ -	\$ -
COVID-19 CARES ACT	CLEANING/CUSTODIAL SVS	\$ 277	\$ 277	\$ -	\$ -
COVID-19 CARES ACT	PRINTING	\$ 1,151	\$ 1,151	\$ -	\$ -
COVID-19 CARES ACT	OFFICE SUPPLIES	\$ 223	\$ 223	\$ -	\$ -
COVID-19 CARES ACT	EMERG OP CNTR SUPPLIES	\$ 19,723	\$ 19,351	\$ -	\$ 372
COVID-19 CARES ACT	CLEANING/CUSTODIAL SUPPL	\$ 5,387	\$ 5,387	\$ -	\$ -
COVID-19 CARES ACT	MEDICAL SUPPLIES	\$ 1,170	\$ 1,170	\$ -	\$ -
COVID-19 CARES ACT	PUBLIC SAFETY SUPPLIES	\$ 3,265	\$ 3,265	\$ -	\$ -
COVID-19 CARES ACT	UNIFORMS/PROTECTIVE	\$ 95	\$ 95	\$ -	\$ -
COVID-19 CARES ACT	PROTECTIVE GEAR	\$ 13,279	\$ 13,279	\$ -	\$ -
COVID-19 CARES ACT	PERSONAL PROTECTIVE EQUIPMENT	\$ 123	\$ 123	\$ -	\$ -
COVID-19 CARES ACT	TEMPORARY HOUSING – COVID-19	\$ 272	\$ 272	\$ -	\$ -
COVID-19 CARES ACT	PC HARDWARE-ADMIN	\$ 2,400	\$ 2,400	\$ -	\$ -
COVID-19 CARES ACT	REGULAR OVERTIME - ELECTIONS	\$ 80,000	\$ -	\$ 80,000	\$ -
COVID-19 CARES ACT	REGULAR OVERTIME - POLICE	\$ 30,000	\$ -	\$ 30,000	\$ -
COVID-19 CARES ACT	REGULAR OVERTIME - FIRE	\$ 190,000	\$ -	\$ 190,000	\$ -
COVID-19 CARES ACT	REGULAR OVERTIME - PARKS & REC	\$ 38,000	\$ -	\$ 38,000	\$ -
COVID-19 CARES ACT	PART TIME < 20 HRS/WK	\$ 71,928	\$ -	\$ 71,928	\$ 0
COVID-19 CARES ACT	REGULAR OVERTIME	\$ 265,000	\$ -	\$ 265,000	\$ -
COVID-19 CARES ACT	PUBLIC BUILDING R-M	\$ 273,918	\$ -	\$ 273,918	\$ (0)
COVID-19 CARES ACT	CLEANING/CUSTODIAL SVS	\$ 548	\$ -	\$ 548	\$ -
COVID-19 CARES ACT	OFFICE SUPPLIES	\$ 2,267	\$ -	\$ 2,267	\$ (0)
COVID-19 CARES ACT	BUILDING MAINT SUPPLIES	\$ 2,773	\$ -	\$ 2,773	\$ 0
COVID-19 CARES ACT	CLEANING/CUSTODIAL SUPPL	\$ 15,836	\$ -	\$ 15,836	\$ 0
COVID-19 CARES ACT	PC HARDWARE-ADMIN	\$ 1,101	\$ -	\$ 1,101	\$ 0
COVID-19 CARES ACT	SIGNAGE/COMMS - GRAB & GO PROGRAM	\$ 105,000	\$ -	\$ 105,000	\$ -
COVID-19 RESPONSE-	COVID-19 FOOD FOR FAMILIES	\$ 240,000	\$ -	\$ 240,000	\$ -
COVID-19 CARES ACT	HVAC/VENTILATION	\$ 4,430,853	\$ -	\$ 4,430,853	\$ (0)
COVID-19 CARES ACT	MEDICAL SCREENINGS	\$ 1,666,703	\$ -	\$ 1,666,703	\$ -
COVID-19 CARES ACT	OTHER	\$ 203,876	\$ -	\$ 203,876	\$ -
<b>TOTAL CARES ACT REIMBURSEMENT</b>		<b>\$ 7,838,041</b>	<b>\$ 219,866</b>	<b>\$ 7,617,803</b>	<b>\$ 372</b>

**Federal Emergency Management Agency (FEMA) – 100% of Qualified Expenditures**

The FEMA Public Assistance Program reimburses cities for eligible disaster related costs, including:

- Management, control and reduction of immediate threats to public health and safety (including Emergency Operation Center costs),
- Emergency medical care,
- Medical sheltering,
- Household pet sheltering and containment actions,
- Purchase and distribution of food, water, ice, medicine, and other consumable supplies, to include personal protective equipment and hazardous material suits, movement of supplies, and persons,
- Security and law enforcement,
- Communications of general health and safety information to the public,
- Search and rescue to locate and recover members of the population requiring assistance, and
- Reimbursement for local government force account overtime costs.

The City of Newton has submitted an application for \$1.08 million for FEMA reimbursement for many costs that we incurred in the pandemic. These costs include overtime for first responders and custodians, personal protective equipment (PPE), cleaning supplies, N95 masks, disposable gloves, hand sanitizer, and emergency meals for low-income adults. We have not yet received confirmation as to whether FEMA will cover these expenditures. If not, we will submit these costs to one of our remaining grants.

**Federal Community Development Block Grant (CDBG) – CARES Funds - \$1,743,641**

Additional Community Development Block Grant funds through the CARES Act have been awarded to the City. These funds are being used for the following initiatives:

COMMUNITY DEVELOPMENT BLOCK GRANT - CDBG	CURRENT BUDGET	FY20 ACTUAL	FY21 ACTUAL	BALANCE REMAINING
Emergency Housing Assistance Program	\$ 500,000	\$ 391,800	\$ 108,200	\$ -
Small Business Recovery Grant Program	\$ 610,000	\$ 290,000	\$ 320,000	\$ -
2Life Communities / Emergency COVID-19 Food Relief	\$ 40,000	\$ -	\$ 40,000	\$ -
Barry Price Rehabilitation Center / Ensuring Safe and Enriching Services for Individuals	\$ 17,500	\$ -	\$ 17,500	\$ -
Family ACCESS of Newton / Childcare Scholarships	\$ 155,000	\$ -	\$ 38,752	\$ 116,249
Horace Cousens Industrial Fund / Emergency Assistance for Utilities	\$ 80,000	\$ -	\$ 63,765	\$ 16,235
Newton Community Development Foundation / Resident Services Touchtown Program	\$ 24,606	\$ 12,303	\$ 12,303	\$ -
Newton Housing Authority / Resident Services Program	\$ 16,460	\$ -	\$ 16,460	\$ -
Newton Senior Services / Food and Essential Item Shopping Program	\$ 60,150	\$ 1,663	\$ 18,081	\$ 40,406
Pathway to Possible / P2P COVID-19 Support	\$ 36,000	\$ -	\$ 32,000	\$ 4,000
Boys & Girls Club / Out of School Time	\$ 33,500	\$ -	\$ 13,500	\$ 20,000
West Suburban YMCA / Out-of-School Time Financial Aid	\$ 83,500	\$ -	\$ 20,824	\$ 62,676
CDBG-CV Program Administration	\$ 86,925	\$ 18,415	\$ 38,006	\$ 30,503
<b>TOTAL CDBG</b>	<b>\$ 1,743,641</b>	<b>\$ 714,181</b>	<b>\$ 739,391</b>	<b>\$ 290,069</b>

**Federal Emergency Solutions Grant Funds - \$1,483,400**

ESG-CV funds were provided through the City of Newton to prevent, prepare for, and respond to COVID-19 among individuals and families who are homeless or at-risk of homelessness in the Brookline-Newton-Waltham-Watertown (BNWW) region. Although the City administers this fund, distribution is determined by a committee of members of these communities.

EMERGENCY SOLUTIONS GRANT	CURRENT BUDGET	FY20 ACTUAL	FY21 ACTUAL	BALANCE REMAINING
Waltham Shelter Programs affected by the COVID-19 Pandemic -- Middlesex Huma	\$ 211,191	\$ -	\$ 157,821	\$ 53,370
City of Waltham's Temporary COVID-19 Emergency Tent Shelter -- Middlesex Huma	\$ 67,564	\$ -	\$ 67,564	\$ -
Post-Pandemic Re-Structuring -- Community Day Center of Waltham	\$ 52,320	\$ -	\$ 32,031	\$ 20,290
Winter Night Program -- Community Day Center of Waltham	\$ 428,835	\$ -	\$ -	\$ 428,835
Safe Housing for Emergency Shelter Guests during COVID-19 Pandemic -- REACH	\$ 356,520	\$ -	\$ 271,367	\$ 85,153
Homelessness Prevention COVID-19 Response Program -- Brookline Community M	\$ 193,609	\$ -	\$ 90,076	\$ 103,533
Homelessness Prevention for Survivors Impacted by COVID-19 -- The Second Step	\$ 60,000	\$ -	\$ 24,229	\$ 35,771
Rapid Re-housing COVID-19 Response Program -- Brookline Community Mental He	\$ 91,111	\$ -	\$ 32,667	\$ 58,444
ESG-CV Program Administration	\$ 22,250	\$ 2,733	\$ 10,852	\$ 8,666
<b>ESG Total</b>	<b>\$ 1,483,400</b>	<b>\$ 2,733</b>	<b>\$ 686,608</b>	<b>\$ 794,060</b>

### Federal Assistance to Firefighters' Grant Funds - \$20,708

The Newton Fire Department secured a grant from the Homeland Security FY2020 Assistance to Firefighter Grant program to be used to purchase PPE and related supplies, such as respirators, eye protection, and coveralls for the protection of our Firefighters when responding to COVID-19 calls.

### Federal American Rescue Plan Act (ARPA) of 2021:

#### Newton Municipal Allocation approximately \$63 million Administered by the Mayor

The American Rescue Plan Act of 2021 is a \$1.9 trillion economic stimulus package signed into law by President Biden on March 11, 2021, to further respond to the economic and health effects of the COVID-19 pandemic.

The American Rescue Plan Act provides funding for expanded unemployment benefits; \$1,400 direct payments to certain individuals; emergency paid sick leave; extension of a 15% increase in food stamps; child tax credits and other tax credit provisions; grants to small businesses; funds to reopen schools; funds for housing and rental assistance, vaccines, testing and contact tracing, health care and public health, public transit; funds to state and local governments to bridge budget shortfalls and mitigate the fiscal impact of the pandemic.

The City of Newton is expected to receive an estimated \$63 million from the American Rescue Plan.

The City of Newton is receiving two streams of funding in the American Rescue Plan that together total \$63 million. The first is \$46.4 million of direct municipal aid. (This funding goes directly to municipalities over 50,000 in population that are sometimes referred to as "Metropolitan Cities" or as "Community Development Block Grant (CDBG) Entitlement Communities." Newton is one of 37 such municipalities in Massachusetts.) The second type of funding is approximately \$17 million that goes directly to municipalities in counties where the county government has been abolished (as it has here in Middlesex County, one of seven abolished counties in the state). Thus, the total funding for the City of Newton from the ARPA is expected to approximate \$63 million.

In addition to the funds going directly to the City of Newton, the Newton Public Schools will also receive \$3.2 million in funding from the American Rescue Plan. Although the allowable uses for these funds also need to be clarified, we do know that 20% of the NPS ARPA funds must be used to support students who have not made satisfactory progress over the past year and are currently below grade level. In addition, authorized uses include sanitation and PPE, school facility repairs, technology for online learning, student mental health services, and continuity of services.

Our goal is to use these one-time ARPA funds to seed those initiatives that will help Newtonians and our city not just stabilize and recover but permanently be a better place. Thus, we will invest these funds, not just spend them.

Our goal is also to use the ARPA funds to help make Newton more resilient, more livable, more vibrant, more inclusive, and more sustainable in the decades ahead. We will invest the funds using the lens of equity, ensuring all geographic areas of Newton, all ages, all races, all ethnicities, and all people are supported while we help those hurt by the pandemic.

We will continue to be transparent and open about the sources and uses of federal and state funds. We will develop an ARPA Dashboard, making it easy for everyone to track the investments. We will keep everyone informed knowing that changes are likely in the allowed uses. We had to be nimble this past year with the \$7.8 million in CARES Act funding the City of Newton received; the U.S. Department of Treasury issued 16 updates to its guidelines over many months on how those funds could be expended.

Our ARPA investments will be strategic and complementary to those of State and the Federal programs. The Commonwealth will be receiving directly \$5 billion from ARPA. Additional ARPA funds are directed to education, transit, housing, public health, and specific industry sectors. Residents will be receiving ARPA funds directly through enhanced unemployment benefits, stimulus checks, rent and mortgage relief, support for childcare and more. Moreover, additional programs and more funding appears to be in the pipeline. We will keep a close eye on the \$2 trillion dollar American Jobs Plan and the \$1 trillion dollar American Families Plan, for example.

We will also be mindful that these are one-time funds and we do not want to create future budget deficits for the City. We will not set ourselves up to fall off a financial cliff after December 2024.

There are very specific requirements and rules for how a municipality can use its ARPA funds. They include responding to the public health emergency and its negative economic impacts and providing government services to the extent of the reduction in revenue due to the COVID-19 public health emergency. The original legislation as passed in March 2021 outlined these requirements as follows:

*REQUIREMENTS:*

*(1) USE OF FUNDS.—Subject to paragraph (2), and except as provided in paragraph (3), a State, territory, or Tribal government shall only use the funds provided under a payment made under this section, or transferred pursuant to section 603(c)(4), to cover costs incurred by the State, territory, or Tribal government, by December 31, 2024—*

*(A) to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;*

*(B) to respond to workers performing essential work during the COVID–19 public health emergency by providing premium pay to eligible workers of the State, territory, or Tribal government that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform*

*essential work;*

*(C) for the provision of government services to the extent of the reduction in revenue of such State, territory, or Tribal government due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the State, territory, or Tribal government prior to the emergency; or*

*(D) to make necessary investments in water, sewer, or broadband infrastructure.*

**(2) FURTHER RESTRICTION ON USE OF FUNDS.—**

*(A) IN GENERAL.—A State or territory shall not use the funds provided under this section or transferred pursuant to section 603(c)(4) to either directly or indirectly offset a reduction in the net tax revenue of such State or territory resulting from a change in law, regulation, or administrative interpretation during the covered period that reduces any tax (by providing for a reduction in a rate, a rebate, a deduction, a credit, or otherwise) or delays the imposition of any tax or tax increase.*

*(B) PENSION FUNDS.—No State or territory may use funds made available under this section for deposit into any pension fund.*

On May 10, 2021, the U.S. Department of the Treasury issued a 151 page “*Interim Final Rule*” to implement the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund established under the American Rescue Plan Act. It includes the following guidance:

**Section (1A) - ARPA Funds - Responding to the Public Health Emergency and Negative Economic Impact**

*Accordingly, to assess whether a program or service is included in this category of eligible uses, a recipient should consider whether and how the use would respond to the COVID-19 public health emergency. Assessing whether a program or service “responds to” the COVID-19 public health emergency requires the recipient to, first, identify a need or negative impact of the COVID-19 public health emergency and, second, identify how the program, service, or other intervention addresses the identified need or impact. While the COVID-19 public health emergency affected many aspects of American life, **eligible uses under this category must be in response to the disease itself or the harmful consequences of the economic disruptions resulting from or exacerbated by the COVID-19 public health emergency.***

**Section (1C) - Reduction in Revenue due to the COVID-19 Health Emergency**

*Sections 602(c)(1)(C) and 603(c)(1)(C) of the Act allow recipients facing budget shortfalls to use payments from the Fiscal Recovery Funds **to avoid cuts to government services** and, thus, enable State, local, and Tribal governments **to continue to provide valuable services** and ensure that fiscal austerity measures do not hamper the broader economic recovery. The Interim Final Rule implements these provisions by establishing a definition of “general revenue” for purposes of calculating a loss in revenue and by providing a methodology for calculating revenue lost due to the COVID-19 public health emergency.*

*Calculation of Loss. In general, recipients will compute the extent of the reduction in revenue by comparing actual revenue to a counterfactual trend representing what could have been expected to occur in the absence of the pandemic. This approach measures losses in revenue relative to the most recent fiscal year prior to the COVID-19 public health emergency by using the most recent pre-pandemic fiscal year as the starting point for estimates of revenue growth absent the pandemic.*

***For purposes of measuring revenue growth in the counterfactual trend, recipients may use a growth adjustment of either 4.1 percent per year or the recipient's average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency, whichever is higher.***

*Recipients should calculate the extent of the reduction in revenue as of four points in time: December 31, 2020; December 31, 2021; December 31, 2022; and December 31, 2023.*

***Upon receiving Fiscal Recovery Fund payments, recipients may immediately calculate revenue loss for the period ending December 31, 2020.***

### Lost Revenue Calculation for the City of Newton

The City of Newton's most recent fiscal year prior to the COVID-19 public health emergency was Fiscal Year 2019, which covered the twelve-month period beginning July 1, 2018 and ending June 30, 2019. FY2019 Total General Fund Revenue was \$424,438,459, prior to any adjustments for interfund transfers. The FY19 General Fund Revenue will be used as the most recent pre-pandemic fiscal year and will be the starting point for estimates of revenue growth absent the pandemic.

Based on the *Interim Final Rule*, the City must next determine whether the growth adjustment of 4.1 percent per year or the City's average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency is higher. We calculate the City's audited average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency is 4.31%. We will work with the U.S. Dept of the Treasury to determine our final average growth rate and will use that percentage as the growth adjustment for the counterfactual trend.

Based on our current interpretation of the *Interim Final Rule*, it is our projection that the City of Newton would already qualify to apply more than \$18 million to provide valuable government services. The *Interim Final Rule* also includes this guideline: *Government services can include, but are not limited to, maintenance or pay-go funded building of infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services.*

As of now, Mayor Fuller has made two decisions on the use of the ARPA funds, both of which are in alignment with the guidelines.

First, because of the impact of the pandemic on the City's finances last year, we cut \$4 million dollars of spending out of our paving budget; Mayor Fuller is moving forward now with restoring \$2.5 million of that as our roads need so much work.

Second, we continue to face softness in revenues. We expect, for example, to have lower than usual receipts from hotel and meal taxes as well as interest income, building permits, and parking. Mayor Fuller is using \$4.6 million of the ARPA funds to support our FY2022 operating budget.

Our management team has begun to identify exciting opportunities for ARPA investments. Here are a few that the Fuller Administration is considering:

- Providing more on-ramps to the road to financial self-sufficiency for Newton residents at all different life stages. We will start with a targeted community needs assessment focused on our most financially vulnerable residents to help us design and implement effective support programs.
- Finding more ways to support the mental health of all our residents with partnerships, education and services.
- Improving the facilities, especially for training, at Newton Police Headquarters.
- Expanding our work on roads and sidewalks, pedestrian and bicyclist accommodations, trees and athletic fields, playgrounds, and arts, culture and community efforts.

Mayor Fuller looks forward to input from residents, elected officials, business and non-profit organizations, and community groups on what to invest in and how to prioritize our needs.

### **Commonwealth of Massachusetts Funding**

#### **MA Department of Public Health Grant - \$349,457**

The Massachusetts Department of Public Health COVID-19 Emergency Grant covers additional compensation in the form of overtime, additional personnel resources, and the purchase of emergency supplies necessary to help the City of Newton Health & Human Services Department prepare for and respond to COVID-19.

#### **MA Executive Office of Public Safety and Security – Coronavirus Emergency Supplemental Funding (CESF) Program: \$47,575**

The Executive Office of Public Safety and Security offered one-time federal grant funding to address local public safety equipment, enforcement and programming needs. Newton Police Department received \$26,711, while the Newton Fire Department received \$20,864. Each department utilized these funds to purchase supplies and services to support the City during this pandemic.

#### **MA – Secretary of the Commonwealth Grant: \$13,778**

The Massachusetts Secretary of the Commonwealth awarded the City a grant in the amount of \$13,778 for the purpose of funding a portion of the additional postage expenses incurred during the November 2020 election resulting from the COVID-19 pandemic.



STATE FUNDED GRANTS					
ACCT DESCRIPTION	DESCRIPTION	FY20 BUDGET	FY20 ACTUAL	FY21 ACTUAL	FY21 BALANCE
<b>MASS DEPT OF PUBLIC HEALTH GRANT</b>		\$ 349,457			
COVID19-PART TIME <	PART TIME < 20 HRS/WK	\$ 17,595	\$ 4,441	\$ 13,154	\$ -
COVID19-REGULAR O	REGULAR OVERTIME	\$ 129,866	\$ 53,806	\$ 76,060	\$ -
PUBLIC BUILDING R-M	PUBLIC BUILDING R-M	\$ -	\$ -	\$ -	\$ -
COVID19-CELLULAR T	CELLULAR TELEPHONES	\$ 2,876	\$ 1,175	\$ 1,701	\$ -
COVID19-MEDICAL S	MEDICAL SUPPLIES	\$ 6,443	\$ -	\$ 6,443	\$ -
COVID19-COMPUTER	COMPUTER SUPPLIES	\$ 10,101	\$ 5,061	\$ 5,040	\$ -
COVID19-MEDICARE F	MEDICARE PAYROLL TAX	\$ 1,403	\$ -	\$ 1,403	\$ -
COVID19-BUDGET CO	REMAINING FUNDS	\$ 181,191	\$ -	\$ -	\$ 180,807
<b>MASS DEPT PUBLIC HEALTH GRANT</b>		\$ 349,475	\$ 64,483	\$ 103,801	\$ 180,807
<b>MASS EXEC OFFICE OF PUBLIC SAFETY &amp; SECURITY</b>		\$ 47,575			
COVID-19 EMERG SUP	POLICE EMERGENCY SUPPLIES & SVCS	\$ -	\$ -	\$ 26,470	\$ 241
COVID-19 EMERG SUP	FIRE EMERGENCY SUPPLIES & SVCS	\$ -	\$ -	\$ 20,864	\$ -
<b>EXEC OFFICE OF PUBLIC SAFETY GRANTS</b>		\$ -	\$ -	\$ 47,334	\$ 241
<b>MASS SECRETARY OF THE COMMONWEALTH</b>		\$ 13,778			
COVID-19 ELECTIONS	ELECTIONS COSTS GRANT	\$ -	\$ -	\$ 13,778	\$ -
<b>STATE ELECTIONS GRANT</b>		\$ -	\$ -	\$ 13,778	\$ -

## **City of Newton Taxpayer Funded Accounts**

### **City of Newton General Fund Non-Lapsing Appropriation - \$1,000,000**

At the outset of the pandemic, the Mayor requested a General Fund Non-Lapsing Appropriation in the amount of \$1 million to enable the Administration to meet the urgent needs of our residents, employees, and businesses. Expenditures for Overtime for our First Responders, the City's Food Distribution Program, Personal Protective Equipment (PPE), plexiglass shields and partitions, and costs associated with workspace reconfigurations to address social distancing have been charged to this account. It is our expectation that most, if not all, of the expenditures in this account will be reimbursed.

### **City of Newton Community Preservation Funds - \$3,200,000**

Early in the pandemic, the Mayor requested \$2M in Community Preservation Funds which both the CPC and the City Council approved.

The Covid-19 Emergency Housing Relief Program was designed to provide short-term rental and mortgage payment assistance to Newton households who have been negatively impacted by the ongoing Covid-19 pandemic. The program pays up to 70% of a household's monthly rent or mortgage payments (up to \$2,500 per month, \$7,500 over three months) for households who are below 80% AMI. While the program is primarily focused on rental assistance, it may also provide mortgage assistance to households who own existing affordable deed-restricted units. The program is administered by Metro West Collaborative Development, which handles the application and initial review process, issues the checks to landlords monthly, and recertifies participants every three months.

While the program was initially created to provide 3 months of assistance, it quickly became clear that most households would need assistance for a much longer time period. The program was initially extended in September to six months, then to eight, and in January a second request for another \$1.2 million was made to allow the program to extend through June 2021 and provide up to 12 months of assistance to households. The program will stop accepting applications in June and will begin winding down at that time.

The initial \$2 million in CPA funding was approved for the program in FY20, along with \$500,000 in CDBG funding. The CDBG funding was the first to be used for the program, so no CPA funding was released until August 2020. To date, the City has used \$2,516,560 of the \$3.2 million in CPA funding approved for this project which covers rental assistance through June 1, 2021. As of Feb 2021, the following information was collected on the program:

- Program has assisted 226 households (652 people) since July 2020, including six households in affordable restricted homebuyer units;
- Average monthly payments are \$1,410/household;
- 50% of participants are people of color;
- 92% of program participants have incomes below 65% AMI;
- 55% of program participants have incomes below 30% AMI.

### **Additional Funding Sources**

#### **U.S. Conference of Mayors – Assistance to Elections Officials - \$37,146**

The U.S. Conference of Mayors, through its Youth Involvement Task Force, established a grant to help cover election administration costs related to COVID-19. The City Clerk’s Office applied for this grant and received \$37,146.

### **Funds to be Administered by the Newton Public Schools (NPS)**

#### **Federal Funds**

#### **NPS CARES Act – Coronavirus Relief Fund School Re-Opening Grant - \$2,886,525**

This program in the amount of \$225 per student is focused on providing schools and school districts with funding needed to deliver educational services and develop plans for the return to normal operations. Funds may be used for a wide variety of purposes, including, but not limited to staff; student services; food and transportation services; building services/temporary facilities; central costs; and other innovative efforts to support the safe reopening of schools.

#### **Elementary and Secondary School Emergency Relief Fund (ESSER I) - \$745,725**

The Elementary and Secondary School Emergency Relief Fund (ESSER I), authorized under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), provides school districts with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

School districts must provide equitable services to students and teachers in non-public schools, as required under the CARES Act, so not all of these funds will go to NPS. The Newton Public School portion is expected to approximate \$683,985. These funds were set aside to purchase Chromebooks/technology to allow all Newton Public School students to participate in distance and remote learning programs.

#### **Elementary and Secondary School Emergency Relief Fund (ESSER II) - \$1,508,665**

The Elementary and Secondary School Emergency Relief Fund, (ESSER II), authorized under the Coronavirus Response and Relief Supplemental Appropriations (CRRSE) Act, 2021, enacted on December 27, 2020, provides school districts with further emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

### Elementary and Secondary School Emergency Relief Fund (ESSER III) - \$3,365,788

The American Rescue Plan Elementary and Secondary School Emergency Relief (ARPA ESSER III) Fund, under the American Rescue Plan (ARPA) Act of 2021, enacted on March 11, 2021 provides further funding to help school districts to safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students. Funding is also intended to address special education needs and to support students who have not made satisfactory progress over the past year and remain significantly below grade level.

### State Grants to NPS

#### FY2021 State Coronavirus Prevention Fund Grant - \$421,400

In January 2021, the state legislature authorized funding to school districts for additional assistance to support coronavirus prevention efforts and to maintain and increase educational quality during the pandemic. Eligible uses for the funds include, but are not limited to, personal protective equipment, hygienic supplies, costs associated with socially distanced onsite learning, remote learning, or hybrid approaches as determined by the district.

Recipients can also use their funds for any expenses required to ensure that low-income and other vulnerable students receive assistance and support that provides them equal access to educational opportunities, including but not limited to, assistance overcoming technological hurdles to learning and access to social services, mental health, and behavioral health resources to address the potential trauma and other effects of the pandemic on students.

#### Remote Learning Technology Essentials Grant - \$67,050

The RLTE Funds provided by the Department of Elementary and Secondary Education (DESE) were used to purchase Chromebooks to enable students to participate in distance and remote learning.

#### Newton Schools Foundation - \$85,000

Funds provided by the Newton Schools Foundation were also used to purchase Chromebooks.

**NEWTON PUBLIC SCHOOLS COVID REIMBURSEMENTS AND GRANTS**

ACCT DESCRIPTION	DESCRIPTION	FY20 BUDGET	FY20 ACTUAL	FY21 ACTUAL	FY21 BALANCE
<b>NPS CARES ACT FUNDS</b>		<b>\$ 2,886,525</b>			
2021 CVRF REOPENIN	OTHER STIPENDS	\$ -	\$ -	\$ 133,688	\$ -
2021 CVRF REOPENIN	PUBLIC BUILDING R-M	\$ -	\$ -	\$ -	\$ -
2021 CVRF REOPENIN	CONSULTANTS	\$ -	\$ -	\$ 24,955	\$ -
2021 CVRF REOPENIN	PUPIL TRANSPORTATION	\$ -	\$ -	\$ -	\$ -
2021 CVRF REOPENIN	OFFICE SUPPLIES	\$ -	\$ -	\$ 44,016	\$ -
2021 CVRF REOPENIN	INSTRUCTIONAL SUPPLIES	\$ -	\$ -	\$ 21,977	\$ -
2021 CVRF REOPENIN	BUILDING MAINT SUPPLIES	\$ -	\$ -	\$ 194,400	\$ -
2021 CVRF REOPENIN	CLEANING/CUSTODIAL SUPPL	\$ -	\$ -	\$ 139,051	\$ -
2021 CVRF REOPENIN	MEDICAL SUPPLIES	\$ -	\$ -	\$ 76,663	\$ -
2021 CVRF REOPENIN	MEDICARE PAYROLL TAX	\$ -	\$ -	\$ -	\$ -
2021 CVRF REOPENIN	PC HARDWARE-INSTRUCTIONAL	\$ -	\$ -	\$ 1,842,643	\$ -
2021 CVRF REOPENIN	PC SOFTWARE-ADMIN	\$ -	\$ -	\$ 174,003	\$ -
2021 CVRF REOPENIN	CLASSROOM FURNITURE	\$ -	\$ -	\$ 235,129	\$ -
<b>TOTAL NPS CARES FUNDING</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,886,525</b>	<b>\$ -</b>
<b>NPS - ESSER I FUNDS</b>		<b>\$ 745,725</b>			
OTHER STIPENDS	OTHER STIPENDS	\$ -	\$ -	\$ 10,600	\$ (10,600)
21 ESSER RELIEF GRA-	INSTRUCTIONAL SUPPLIES	\$ -	\$ -	\$ 2,509	\$ 8,216
21 ESSER RELIEF GRA-	PC HARDWARE-INSTRUCTIONAL	\$ -	\$ -	\$ 41,331	\$ 58,669
CLASSROOM FURNITL	CLASSROOM FURNITURE	\$ -	\$ -	\$ 540,607	\$ 94,393
<b>TOTAL NPS ESSER I FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 595,048</b>	<b>\$ 150,677</b>
<b>NPS - ESSER II FUNDS</b>		<b>\$ 1,508,665</b>			
BUDGET CONTROL	BUDGET CONTROL	\$ -	\$ -	\$ -	\$ 1,508,665
<b>TOTAL NPS ESSER II FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,508,665</b>
<b>NPS - ESSER III FUNDS</b>		<b>\$ 3,365,788</b>			
BUDGET CONTROL	BUDGET CONTROL	\$ -	\$ -	\$ -	\$ 3,365,788
<b>TOTAL NPS ESSER III FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,365,788</b>
<b>NPS MASS CORONAVIRUS PREVENTION GRANT</b>		<b>\$ 421,400</b>			
CONSULTANTS	CONSULTANTS	\$ -	\$ -	\$ 18,210	\$ 1,790
BUDGET CONTROL	BUDGET CONTROL	\$ -	\$ -	\$ -	\$ 401,400
<b>TOTAL NPS MASS CORONAVIRUS PREVENTION GRANT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,210</b>	<b>\$ 403,190</b>
<b>NPS REMOTE LEARNING GRANT</b>		<b>\$ 67,086</b>			
2021 REMOTE LEARN	PC HARDWARE-INSTRUCTIONAL	\$ -	\$ -	\$ 67,086	\$ -
<b>TOTAL NPS REMOTE LEARNING GRANT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,086</b>	<b>\$ -</b>
<b>NEWTON SCHOOLS FOUNDATION GRANT</b>		<b>\$ 85,000</b>			
2021 REMOTE LEARN	PC HARDWARE-INSTRUCTIONAL	\$ -	\$ -	\$ 85,000	\$ -
<b>NEWTON SCHOOLS FOUNDATION GRANT</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,000</b>	<b>\$ -</b>

**MUNICIPAL AND NEWTON PUBLIC SCHOOLS  
CORONAVIRUS PANDEMIC**

**TOTAL GRANTS, REIMBURSEMENTS, AND OTHER REVENUES**

<b>TOTAL MUNI GRANTS/REIMB/APPROP'S, ETC.</b>	<b>AMOUNT</b>
<b>FEDERAL FUNDS TO "CITY" ACCOUNTS</b>	
American Rescue Plan Act of 2021	\$ 63,000,000
Coronavirus Aid, Relief, and Economic Security Act (CARES)	\$ 7,838,462
FEMA - Fed'l Emergency Mgmt Agency (projected)	\$ 1,000,000
Community Development Block Grant	\$ 1,743,641
Emergency Solutions Grant	\$ 1,483,400
Assistance to Firefighters' Grant	\$ 20,708
<b>STATE FUNDS TO "CITY" ACCOUNTS</b>	
Mass Department of Public Health	\$ 349,457
Mass Office of Public Safety & Security	\$ 47,575
Mass Secretary of the Commonwealth	\$ 13,778
<b>TAXPAYER FUNDS TO "CITY" ACCOUNTS</b>	
Community Preservation Act Funds	\$ 3,200,000
City Council Free Cash Appropriation	\$ 1,000,000
<b>OTHER FUNDING SOURCES</b>	
U.S. Conf of Mayors - Youth Involvement	\$ 37,146
<b>TOTAL MUNI GRANTS/REIMB/APPROP'S, ETC.</b>	<b>\$ 79,734,167</b>
<b>TOTAL NPS GRANTS/REIMB/APPROP'S, ETC.</b>	
<b>FEDERAL FUNDS TO "NPS" ACCOUNTS</b>	
NPS CARES Act Funding - CvRF 102	\$ 2,886,525
ESSER 1 Funds	\$ 745,725
ESSER 2 Funds	\$ 1,508,665
ESSER 3 Funds	\$ 3,365,788
<b>STATE FUNDS TO "NPS" ACCOUNTS</b>	
DESE Coronavirus Prevention Fund Grant	\$ 421,400
State Remote Learning Technology Grant	\$ 67,086
Newton Schools Foundation Tech Grant	\$ 85,000
<b>TOTAL NPS GRANTS/REIMB/APPROP'S, ETC.</b>	<b>\$ 9,080,189</b>
<b>TOTAL NEWTON GRANTS/REIMB/APPROP'S, ETC.</b>	<b>\$ 88,814,356</b>