

**Pierce County  
CARES Act Implementation  
Summary Report**

**January 2021**

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## **I. Introduction: Pierce County CARES Act Implementation**

Emergence of the SARS-COVID-19 global pandemic in early 2020 triggered unprecedented public health, policy, fiscal, economic, and societal reactions and responses from all levels of government and the private sector. Major sporting and entertainment events were canceled, schools closed, universities and colleges moved courses online, and businesses and government shifted to remote work.

Many jobs were lost, businesses closed, and homes and livelihoods put at risk as public health measures were implemented to restrict travel, limit contact, and use social distancing to slow the spread of disease. Meanwhile, health systems, providers, caregivers, and long-term care residents were exposed to higher risks as COVID-19 cases surged (see Appendix A - COVID Milestones).

By mid-March Governor Inslee, along with others around the country, had ordered closure or limited operation of many businesses and directed state and local governments to use remote work to the greatest extent possible. Orders initially in effect for several weeks were to be followed by gradual re-opening – but the worsening pandemic delayed plans to re-open, time frames gradually lengthened, and remote work continues to this date (see Appendix B – Pierce County COVID-19 Case Experience).

Pierce County’s office-based workforce moved quickly and effectively to remote work while jail, sheriff’s deputies, and other facility-based employees adopted social distancing, cleaning, and mask requirements in their workplaces. The County’s reliance on cloud-based systems such as Office365 and Workday made it possible to conduct normal business operations from remote locations. And, some processes were streamlined such as electronic approval for contracts and agreements.

The federal government provided \$2.2 trillion in relief in what became known as the CARES Act that took effect March 24, 2020. Pierce County received nearly \$158 million of the \$150 billion in direct aid to all states and for local governments with populations over 500,000.

This far-reaching package also included loans and grants to businesses, expansion of unemployment benefits, added funding for states and local governments through established channels such as Community Development Block Grants (CDBG) and the Child Care Development Block Grant (CCDBG). Estimates of other federal funds flowing to Pierce County residents and businesses include:

- \$750 million in Pandemic Unemployment Insurance payments of \$600 per week from March 15 to July 31, 2020, then \$300 per week from August 1 to December 31, 2020;
- \$350 million in one-time \$1,200 payments to individuals primarily in April 2020; and
- \$1.6 billion in Paycheck Protection Program loans to businesses, assuming Pierce County accounts for approximately 13 percent of the \$12.3 billion reported for Washington State.

Congress’ provision of direct funding to state and certain local governments instead of as grants let Pierce County move quickly to directly allocate funds in response to the pandemic rather than first spending County funds and obtaining reimbursement from the federal government.

The significant economic impacts from COVID-19 itself, and from related policy responses, are apparent in state and local unemployment data. Unemployment rates moved sharply throughout 2020.

	September 2019	February 2020	April 2020	August 2020	October 2020
Washington State	4.1%	4.2%	16.1%	8.3%	5.6%
Pierce County	5.1%	5.0%	18.7%	10.1%	6.9%
Thurston County	4.8%	4.7%	15.9%	8.2%	5.7%
King County	2.7%	2.4%	14.9%	7.2%	4.7%
Snohomish County	3.0%	2.8%	19.2%	7.7%	5.2%

Data from WA State Employment Security Department.

Pierce County unemployment claims by month also demonstrate significant economic disruptions.

	February 2020	April 2020	August 2020	October 2020
Initial Claims	2,802	63,145	9,684	7,765
Continuing Claims	7,470	61,690	39,613	25,488
Total Claims	10,272	124,835	49,297	33,253

Data from WA State Employment Security Department.

Federal CARES Act provisions to expand unemployment eligibility and provide \$600 per week in added benefits responded directly to these dislocations from March through the end of July 2020 and later smaller state and federal amounts continued to provide some support for those displaced by the pandemic. This direct aid provided to individuals and households helped maintain a level of economic activity that translated into what amounted to a pre-pandemic level of sales tax revenue for the County.

Meanwhile, the County recognized – but had not yet formalized – the need to use CARES Act funds for pandemic emergency response, economic recovery and stabilization to support businesses and non-profits, and to deploy community response and resilience programs for individuals and families affected by the COVID-19 pandemic and resulting loss of employment and income.

After filing a federally required electronic certification signed by the County Executive, the U.S. Treasury made a direct allocation of \$157,912,031.30 to Pierce County on April 22, 2020 pursuant to the CARES Act. The funds were placed in a dedicated special revenue account (Fund 187) and classified as “Other Federal Revenue” – not as a grant.

## II. Authorization, Approval, and Oversight for CARES Act Funds

Receipt of nearly \$158 million in federal funds by Pierce County brought with it a responsibility to quickly, appropriately, and accurately use this money to respond to diverse needs and demands throughout Pierce County. The CARES Act itself provided an unusual amount of flexibility wherein payments can only be used to cover expenses that:

- “(1) are necessary expenditures incurred due to the public health emergency with respect to 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.”

As recipient of the funds, the County Executive and Finance Director had the responsibility to create a governing structure so funds could be expended in keeping with federal law and federal reporting requirements, respond to community needs, and conform with Pierce County Council direction (see Appendix C – CARES Act Milestones).

The County Executive and County Council Chair quickly convened community leaders from throughout Pierce County to help set priorities for how to spend CARES Act funds. The Recovery Steering Committee was formed, met on April 22, 2020 and April 24, 2020, and recommended initial priorities for how to use the CARES Act funds. The County Council adopted Resolution No. R2020-35 to endorse the Committee’s recommendations and set preferences for use of CARES Act funds in five major categories:

- \$67 Million for the Public Health Emergency Response;
- \$30 Million for Economic Stabilization and Recovery;
- \$22 Million for Community Response and Resilience;
- \$15 Million for Essential Government Services; and
- \$24 Million for a Contingency Reserve.

The County Executive next proposed, and the County Council adopted, Ordinance No. 2020-60 where 60 percent of each category was initially appropriated to the Finance Department along with the authority to approve, allocate, expend, or transfer funds within certain conditions and limitations. Ordinance No. 2020-60 also provided reporting and transparency requirements. A Contingency Reserve was created for flexibility as the pandemic progressed, and to allow for the possibility that Congress might alter CARES Act provisions in the future. This reserve was later allocated to substantive purposes as congressional action became less likely later in the year.

Actual allocation, transfer, or expenditure of CARES Act funds was made only after specific approval was provided by the Finance Department under authority provided in Ordinance No. 2020-60 and if the use of funds met federal requirements. The County Council ultimately released the remaining 40 percent in each category to be allocated in a similar manner by the Finance Department (see Appendix D – CARES Act Allocation and Documentation Process).

### III. Evolving Federal Requirements

Initially the U.S. Treasury indicated the only requirements for use of CARES Act funds were those found in the Act itself – essentially that burdensome federal audit, reporting, and fund management requirements typically referred to as “2CFR-200” would not apply. Over time, the federal government backed away from this assertion and ultimately chose to apply some portions of the 2CFR-200 requirements – though details often lagged.

Frequent contact with federal, state, and other local officials was needed to keep up with evolving federal requirements as promulgated in Official Guidance for Local Governments, as updated from time to time, by the U.S. Treasury Department and the Office of Inspector General:

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

And as found in Frequently Asked Questions, also updated from time to time by the Treasury Department and Office of Inspector General:

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

The evolution of federal rules and reporting requirements coupled with short timelines to spend the funds and high community demands created a particularly complex management challenge. Congressional debate over whether to provide more funds, change allowable uses, or alter the December 30, 2020 spending deadline added uncertainty. This was resolved on December 27, 2020, when federal legislation took effect to add 12 months to the spending deadline, but no additional funds were provided to state and local governments.

#### **IV. Evolving County Council Priorities**

The County Council held weekly public meetings where the Finance Department provided detailed reports on allocations, transfers, and expenditures made pursuant to Ordinance No. 2020-60 – with reports published on the Pierce County website. In addition, the Council also adopted a series of ordinances to alter the initial spending plan including:

2020-43	Small Business Loans
2020-53	Modifications to Small Business Loans
2020-63s	Adaptation Grants Program
2020-64s	Forgiveness of Small Business Loans
2020-73	Grants for Childcare Providers and Workforce Training
2020-82	Adaptation Grants Increase
2020-83	Commercial Grants for Rental and Mortgage Assistance
2020-87	School Assistance
2020-95	Commercial Grants for Rental and Mortgage Assistance Modification

## V. County Department Roles and Responsibilities

### A. Finance Department

1. Served as the lead for development, submission, tracking, and execution of proposals for fund allocations for Essential Government Services.
2. Responsible for delivering CARES Act funding for outside entities such as Metro Parks, Pierce Transit, Clover Park and Bates Technical Colleges, South Sound 911, the cities of Tacoma, Lakewood, and DuPont, public and private schools, and food banks.
3. Served as the lead for reviewing, approving, documenting, and tracking all proposals and fund allocations. This included converting approved proposals into contracts with individual agencies or providers that were to receive and expend CARES Act funds.
4. Led a series of weekly meetings of key department directors and the Executive and his staff. These meetings were as follows:
  - a. Twice a week the Finance and Executive staff met with the Emergency Management, Economic Development, and Human Services Departments where proposals were discussed, and updates were provided on previously funded proposals. Meetings held at the end of implementation included the Tacoma-Pierce County Health Department (TPCHD).
  - b. Once a week, the Finance and Executive's staff met to develop recommendations for approval and monitor progress.
  - c. Once a week, the Finance and Executive staff met with the County Executive to present recommendations for CARES Act allocations for decision.
5. Served as the primary representative of the County Executive to the County Council for CARES Act fund allocations, tracking, and reporting.
  - a. Communicated CARES Act allocation decisions to the County Council.
  - b. Provided weekly briefings to the County Council, highlighting new fund allocations, progress reports on expenditures of funded programs, and summaries of the financial and economic impact of COVID-19.

### B. Department of Emergency Management (DEM) and the Tacoma-Pierce County Health Department (TPCHD)

1. Emergency Operations Center (EOC):
  - a. The EOC was activated with Unified Command and joint staffing from DEM and TPCHD.
    - i. Given the nature of this emergency operation, the joint staffing and unified command was extraordinarily appropriate and helpful.
    - ii. Daily incident command briefings, regularly scheduled weekly meetings, as well as ad hoc meetings as required between the two organizations at every leadership level were held.
    - iii. Regular communication occurred between: the County Executive and the Director of the TPCHD; the Director of Disaster Recovery and the Director of the TPCHD; the Director of Disaster Recovery and TPCHD Senior Management; and the above mentioned inclusion of a TPCHD representative in the weekly CARES Act team sessions.
  - b. On June 3, 2020, the EOC also was activated to support the Tacoma Police Department, Pierce County Sheriff's Department, and regional law



enforcement for potential civil unrest. Following the death of George Floyd in Minneapolis while in police custody, nationwide and local demonstrations were held that in some cases turned violent in other cities. Locally, the Tacoma News Tribune story headlined “*Can’t breathe: Tacoma police restraint of Manuel Ellis caused his death, ME reports*” drew parallels with the death of George Floyd.

- c. In addition, on September 6, 2020, the EOC activated again – this time to respond to multiple wildland fires in Pierce County that destroyed structures and threatened thousands – all while the EOC maintained its activation in response to COVID-19.

2. Department of Emergency Management (DEM):

- a. Served as the lead, in conjunction with TPCHD, for development, submission, tracking, and execution of proposals for fund allocations for Public Health Emergency Response.
- b. Coordinated and consulted on the use of Federal Emergency Management Agency (FEMA) funding, match requirements, and CARES Act funding for County and non-County entities as needed.
- c. Coordinated closely with the TPCHD, the public and private school systems, the first responder community, and other local governments.
- d. As required for their emergency management certification, will produce an After-Action Review in a standard, prescribed format.

C. Human Services Department

1. Served as the lead for development, submission, tracking, and execution of proposals for fund allocations for Community Response and Resilience.
2. Coordinated closely with Pierce County Connected – a COVID-19 Emergency Response Fund co-chaired by Pierce County United Way and the Greater Tacoma Community Foundation, as well as with dozens of other non-profit organizations serving the residents of Pierce County.
3. Though initially not represented, after Human Services leadership spent a couple of days in the EOC, determined it was key to be included and later took the lead in the Community Branch of the EOC.
4. In some other counties in Washington, the Health and Human Services Departments are combined. Since it is not in Pierce County and in response to the pandemic, Human Services worked together with the Health Department in areas of overlap and mutual interest.
5. Coordinated CARES Act funded Community Response and Resilience programs to build on activities the Department was already doing (e.g., senior transportation, emergency shelter, Veterans assistance); implemented new initiatives (e.g., childcare, food / nutrition assistance); and implemented major expansions of nascent activities, such as rental assistance and behavioral health.

D. Economic Development Department

1. Served as the lead for development, submission, tracking, and execution of proposals for fund allocations for Economic Stabilization and Recovery.

2. Emergency Management did not set up a separate business operations center in the EOC, but rather allowed the Economic Development Department to function in that capacity. This arrangement was very beneficial, especially since entities were already contacting the Department for information and assistance.
3. Met with leaders in the County Executive's Office and other key department directors to shape ideas for proposals.
4. Leveraging existing relationships, the Department established an informal "kitchen cabinet" and coordinated closely with the Tacoma-Pierce County Economic Development Board, the Chambers of Commerce, and other voices from the business community. These groups helped with the development and shaping of ideas for CARES Act funding proposals to assist the business community.

## VI. Use of CARES Act Funds Examples

The County's website includes extensive charts, graphs, and metrics on the impact of the CARES Act allocations, from which some highlights include:

- A. Public Health and Emergency Response
  - 1. >85,000 COVID-19 tests provided free of charge at County mobile testing sites.
  - 2. A school-based pilot testing program in three school districts.
  - 3. >350 individuals trained for case and contact investigations, activated, and paid as needed to meet demand based on case counts.
  - 4. 8 million items of Person Protective Equipment distributed to healthcare and first responder organizations and other individuals.
  - 5. Extensive public education including engagement with ethnic communities disproportionately impacted by COVID-19.
  - 6. Added personnel and equipment for data entry, analysis, and reporting.
  - 7. Isolation and quarantine facility and staffing (paid with FEMA funds).
- B. Economic Stabilization and Recovery
  - 1. \$3.7 million to >600 businesses to provide adaptations to assist with opening.
  - 2. \$7.2 million to >1,000 businesses in loans and grants.
  - 3. \$16.9 million to >1,000 businesses in rent and mortgage assistance.
  - 4. >3.3 million personal protective equipment items distributed to 9,800 businesses.
- C. Community Response and Resilience
  - 1. 4 million in food and nutritional support.
  - 2. 199 homeless shelter beds provided plus 10 personal hygiene sites.
  - 3. \$1 million of assistance for nearly 1,500 affordable housing units.
  - 4. >3,700 households received rental assistance and more than 1,200 received mortgage assistance or foreclosure counseling. This includes ERAP Commerce funds. Should either specify that, or break it out to just the >3,700 households that received County CARES rental asst.
  - 5. 17 senior centers assisted, serving >10,500 seniors and 10,300 produce bags delivered for seniors.
  - 6. >430 Veterans assisted with emergency assistance vouchers for rent, transportation, utilities, and other needs.
  - 7. >3,800 individuals received behavioral health services.
  - 8. >700 children received financial assistance for childcare and almost 100 licensed home providers assisted with grants.
- D. Essential Government Services
  - 1. >150 licensed Zoom users conducting >8,400 Zoom meetings to allow County business to continue.
  - 2. 38 facilities received adaptations/modifications.
  - 3. >7,400 virtual District Court hearings conducted.

## **VIII. Planning for Reopening, and Re-Imagining County Operations**

### **Creation of a Re-Opening Work Group**

Beginning in the spring an interdisciplinary group of leaders representing the Departments of Emergency Management, Human Resources (to include Employee Relations), Facilities, Finance (to include Information Technology and Risk Management), Public Works, and Communications, began meeting weekly to discuss and resolve issues related to COVID-19 accommodations.

### **The Work Group provided advice and assistance to the County Executive on:**

- Communications to Department Directors and County employees on remote work standards. Remote work was implemented initially for the spring surge, then extended in the summer to the end of the year, and again in December to the end of the first quarter of 2021.
- The development of a new Telework Policy intended to provide expanded telework opportunities and consistent guidance in a post-COVID-19 environment.
- Facilities accommodations to protect and provide physical separation for those working in an office environment; securing additional rented space to accommodate the courts for such things as jury assembly and selection.
- A process to re-imagine County operations and services to prepare for the move through and beyond COVID-19.
- A memorandum and survey distributed to all Department Directors and appropriate leaders from the Courts, Assessor-Treasurer, Auditor, Sheriff's Office, and County Council.
- The compilation of data reports from the surveys and discussions by Facilities Management and Information Technology that will result in further engagement beginning in January 2021.

## **VIII. COVID-19 Vaccines**

One of the successes at the national and international level was the speed at which vaccine candidates were developed, entered trials, and were approved.

What normally is measured in years, if not decades, was accomplished in less than a year, in part because of massive amounts of financial support from the U.S. and other national governments infused into private sector drug companies. This allowed them to move more quickly, do phases of the work in parallel, and assume risk in production even before they had vaccine trial results or approval of products.

The first vaccine (Pfizer) was approved by the Food and Drug Administration and distributed in limited amounts in mid-December, and a second (Moderna) a week later. Both require two doses. The former requires ultra-cold storage and the latter freezing.

At least two additional vaccines may be ready for approval in 2021.

Washington State's Immunization Information System provided a readily available tracking capability for ensuring that patients and providers would know when a second dose was needed, and which type of vaccine was initially given.

In October Pierce County allocated approximately \$1 million of CARES Act funds for procurement of freezers (to include ultra-cold storage freezers), refrigerators, and transport containers for the County, the Tacoma-Pierce County Health Department (TPCHD) and the healthcare systems in the County that would be receiving and administering vaccines.

Ongoing collaboration between the TPCHD and the State Department of Health, with periodic updates and input from the County Department of Emergency Management and others, along with much work with local healthcare leaders, led to a vaccine plan that initially prioritized the first doses to front-line healthcare workers and first responders and residents and staff of long-term care facilities. The vaccine plan is being refined as vaccine distribution and prioritization guidelines from the Centers for Disease Control and Prevention (CDC) and the State Department of Health are released.

## Appendix A – COVID-19 Milestones

1. December 31, 2019: The U.S. Centers for Disease Control and Prevention (CDC) became aware of cases in Wuhan, China and began developing reports for the U.S. Department of Health and Human Services (HHS) on January 1, 2020.
2. During the week of January 6, 2020, the HHS convened an intra-agency task force and on January 8, 2020, the CDC issued a public alert about the coronavirus.
3. January 5-10, 2020: World Health Organization (WHO) issued guidance on testing, travel, and trade restrictions, identified the disease as a new coronavirus, and warned of the risk of human-to-human transmission.
4. January 20, 2020: First recorded case in the U.S. identified as an American citizen who had traveled back to his home in Snohomish County, Washington from Wuhan, China. (Later data suggested the first case in the U.S. may have been in Ohio as early as January 7, 2020.)
5. Within a week, the CDC reported additional cases in Illinois, California, and Arizona.
6. January 29, 2020: The White House announced creation of a Coronavirus Task Force.
7. January 30, 2020: First case of person-to-person transmission in the U.S. reported from Chicago, Illinois.
8. January 31, 2020: U.S. Secretary of HHS declared the coronavirus presents a public health emergency in the U.S.; the U.S. began restricting entry into the U.S. from most foreign nationals who had recently traveled to China but did not similarly limit entry from Europe.
9. Early February 2020: HHS responds to concerns about a “startling shortage” of essential medical supplies and personal protective equipment (PPE).
10. February 13, 2020: The Pierce County Council sought a presentation from the Tacoma-Pierce County Health Department (TPCHD) and Department of Emergency Management (DEM) on risk, preparedness, and response plans for a pandemic at a study session on March 3, 2020, with a presentation the following week on Pierce County Government’s plan to continue to deliver services during a pandemic.
11. February 17, 2020: There were 15 known cases in the U.S.
12. One week later, the U.S. Stock Market began to drop sharply.
13. February 26, 2020: First known case without a travel history in California, representing community transmission of what had begun to be referred to as COVID-19.
14. February 28, 2020: The President said: “It is just going to disappear”, among many mixed messages.
15. February 29, 2020: Washington State reported the first coronavirus related death in the U.S. from Evergreen Health Medical Center in Kirkland, Washington. (By April 2020, a death in California on February 6, 2020 had been identified as related to the coronavirus).
16. Washington was the first state where the Governor declared a state of emergency.
17. Several other states followed in early March 2020 with their emergency declarations.
18. March 5, 2020: U.S. Senate passed an initial \$8.3 billion emergency spending bill.
19. March 8, 2020: The number of known cases in the U.S. was 500 then more than doubled three days later to over 1,100 by March 11, 2020.
20. March 11, 2020: WHO declared that COVID-19 can be characterized as a pandemic and the President nominally suspended travel from Europe.

21. By mid-March 2020, some colleges were already moving to on-line classrooms and sports leagues were suspending events, playoffs, and whole seasons.
22. March 13, 2020: The President declared a national emergency.
23. By March 16, 2020, cases were reported in all 50 US states. Over 30 states had issued school closures; the White House task force began advising people to avoid gatherings at bars, restaurants, and in groups of 10 or more; San Francisco became the first U.S. city to issue a “stay at home” order.
24. March 19, 2020: California issued a “stay at home” order, soon followed by several other states.
25. The U.S. Senate passed a second emergency spending bill.
26. March 23, 2020: New York had become the U.S. epicenter with over 20,000 cases.
27. March 24, 2020: WHO warns that the U.S. could become the world’s epicenter.
28. March 27, 2020: The U.S. Congress passed, and the President signed, a \$2 trillion package titled the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
29. By the end of March 2020:
  - a. There had been over 300,000 cases and 3,170 deaths in the U.S.;
  - b. 417 cases in Pierce County;
  - c. Almost 10 million people in the U.S. had filed unemployment claims, including 507,389 in Washington, and 62,816 in Pierce County. (The last week of March 2020 was the highest week of initial filings with 170,063 in Washington and 22,379 in Pierce County filed that week.)
30. By the end of April 2020, there were >1 million cases and >60,000 deaths in the U.S. with 1,400 cases in Pierce County.
31. By the end of June 2020, there were >2.5 million cases and >126,000 deaths in the U.S.; 2,600 cases in Pierce County.
32. August 9, 2020, the U.S. passed 5 million cases (5,600 in Pierce County) and on August 31, 2020, the U.S. passed 6 million cases; 6,700 in Pierce County.
33. As of the end of December 2020, there were over 19.5 million cases, more than 333,000 deaths, with nearly 250,000 new cases being added every day.
34. A new, more transmissible variation of the COVID-19 virus first identified in Europe has now appeared in Colorado and California in people with no known travel histories.

## Appendix B - Pierce County COVID-19 Case Experience

1. Case Numbers:
  - a. The first case was identified in Pierce County on March 6, 2020.
  - b. The highest number of new cases in the spring was 77 on April 1, 2020 with a peak 14-day rolling average of 46 on April 8-9, 2020 (peak of the first wave).
  - c. Cases declined to a 14-day rolling average of 11 on May 29, 2020, at which time Pierce County moved from the State's Phase 1 to Phase 2; the 14-day rate per 100,000 population was at 17 (a trough between the first and second wave).
  - d. Case daily averages stayed steady between 11-15 through June 18, 2020, then climbed steadily to peak at a 14-day rolling average of 93 on July 30, 2020 with a daily high of 119 on August 5, 2020; the 14-day case rate per 100,000 population peaked on August 4, 2020 at 148 (peak of the second wave).
  - e. Cases then declined to a 14-day average low of 33 on September 17, 2020 with a case rate per 100,000 population of 52.
  - f. Cases began climbing again in mid-September 2020 and continued to climb steadily through the fall, peaking at a 14-day average of 360 and 14-day case rate of 560 cases per 100,000 on December 20, 2020.
  - g. Summarized: the average daily cases during the spring peak was just short of 50, the average in the summer peak was just below 100, and the fall peak was just over 350.
2. Active Cases:
  - a. The number of presumed active cases in Pierce County peaked at 1,030 on April 21, 2020 and fell to a low of 338 on June 12, 2020, peaked again at 2,400 on August 10, 2020, fell to 1,000 on September 19, 2020, and had climbed to 8,600 by mid-December 2020.
3. Hospitalizations and Deaths:
  - a. In the spring, a preponderance of cases were in an older population and approximately 60% of deaths were from residents of long-term care facilities, the majority of whom also had underlying health conditions.
  - b. Hospital bed availability never became a serious concern in Pierce County, unlike many other locales.
  - c. Throughout the summer and early fall, with most cases occurring in young adults, hospital beds were at or slightly below 80% occupied with only 4-5% being from COVID-19 patients, and death rates remained low.
  - d. However, by early December 2020, while hospital beds were still only 75-80% occupied, the percent of beds occupied by COVID-19 patients had increased to 13%. With the dramatic increase in community presence of COVID-19 cases, the bigger concern of hospitals became staffing, as staff coped with the risk of contracting the disease and/or being exposed and requiring quarantine. That said, hospital capacity did not become a crisis in Pierce County.
4. Case Rates by Race/Ethnic Group:
  - a. Compared to the rate in the white population:
    - i. American Indian/Alaska Native – slightly under 2x
    - ii. Blacks – approximately 2x



- iii. Hispanic/LatinX – approximately 2x
    - iv. Native Hawaiian & Other Pacific Islanders – approximately 4x
  - b. CARES Act allocations and TPCHD initiatives to address these disparities included targeted communication, collaborative engagement to include creation of the Equity Action Network, and funding of anchor organizations and individuals to better engage these populations using individuals and/or organizations that they trust; several geographic communities experiencing disproportionately higher rates were similarly targeted with an intent of connecting them with healthcare and other resources.
- 5. Testing – Polymerase Chain Reaction (PCR) Molecular Diagnostic Testing:
  - a. Test Results:
    - i. Late April – early May 2020: average of 300 tests per day mostly limited to people with symptoms and/or exposed and with a high of 7.6% positive.
    - ii. May 2020: average of 300–500 tests per day with percent positive falling to 2%.
    - iii. June 2020: average of 500–800 tests per day with percent positive 3-5%.
    - iv. July 2020: average of 900–1,400 tests per day as Pierce County mobile testing got underway with percent positive 5-7%.
    - v. August – September 2020: average of 1,300–1,400 tests per day with percent positive down to or slightly below 3%.
    - vi. October – December 2020: expanded mobile testing and increased numbers of cases resulted in an average of over 3,000 tests per day with percent positive peaking at 12% in late November and settling at 9-10% in December.
  - b. Test Availability:
    - i. Through June 2020, testing was primarily restricted to those who had symptoms or who had known or presumed exposure to a known case and tests were available primarily through healthcare providers, the TPCHD, or drive-through testing at the Tacoma Dome.
    - ii. In May 2020, a CARES Act allocation of \$2.5 million was made to procure 500 thousand test kits.
    - iii. In June 2020, a CARES Act allocation of \$2.4 million was made to procure and staff two mobile trailers to provide testing to anyone desiring a test and these came online in July.
    - iv. In June 2020, a CARES Act allocation of \$1.7 million was made to fund laboratory equipment and staffing to support testing at 90 MultiCare sites across the County; however, MultiCare later decided not to follow through on this; other County healthcare systems were contacted and Community Health Clinics agreed to accept approximately \$100,000 under this allocation and expand their testing capacity and outreach to low income and disadvantaged populations by 150%.
    - v. In late June 2020, an additional CARES Act allocation of \$8 million expanded community based mobile testing and lab capacity.
    - vi. In late July 2020, a CARES Act allocation of \$1 million authorized lease of two additional small motor home units for expanded mobile testing.

- vii. In late October 2020, the TPCHD proposed a testing plan to include a pilot at several school systems, senior care facilities and other higher risk settings and a CARES Act allocation of \$12.23 million was approved. The three week pilot in three County school systems (White River, Eatonville, and Peninsula) from the end of November to mid-December 2020, tested about 3,000 teachers, staff, and students a week and revealed only a 0.5% positivity rate, indicating that schools should be able to return to in-person learning if strict COVID-19 protocols are followed.

## Appendix C – CARES Act Milestones

The CARES Act established a \$150 billion Coronavirus Relief Fund and payments were made from the fund to states and eligible units of local government (having >500,000 population). Pierce County received \$157,912,031.

1. The CARES Act required that expenditures be related to COVID-19 impact, not be accounted for in the budget most recently approved as of March 27, 2020 and be incurred during the period between March 1 – December 30, 2020.
2. In late April 2020, the County Executive and Chair of the County Council assembled a Recovery Steering Committee that included several respected community leaders representing wide and diverse interests and constituencies. They recommended that the CARES Act funding be distributed as follows:

a. Public Health Emergency Response	\$67 Million
b. Economic Stabilization and Recovery	\$30 Million
c. Community Response and Resilience	\$22 Million
d. Essential Government Services	\$15 Million
e. Contingency Reserve	\$24 Million
3. On May 5, 2020, the County Council approved this recommendation and authorized the Pierce County Finance Department to allocate 60% of each area (excluding the Contingency Reserve) within the next 60 days, with weekly updates to the Council.
4. On May 15, 2020, the County Executive activated the Director of the Office of Disaster Recovery position identified in the County's 2014 Disaster Preparedness Plan and hired a medical doctor and retired Army general to serve as senior advisor to the County Executive for COVID-19 response and recovery, participate in CARES Act funding allocations, facilitate relations with the Tacoma-Pierce County Health Department, Department of Emergency Management, and others in both the public and private sector.
5. The Director of Disaster Recovery also served as the County's representative to the Governor's Office as coordination was implemented among Puget Sound area governments.
6. Pursuant to allocation authority granted by the Council in Ordinance No. 2020-60, the Director of Finance conducted weekly meetings to include the Deputy Executive / Chief Operating Officer, Executive's Chief of Staff, Special Counsel, Director of Disaster Recovery, and the Directors of Emergency Management, Economic Development, and Human Services Departments to consider CARES Act funding proposals. The CARES Act recommended funding proposals were then presented to the County Executive and subsequently briefed to the County Council along with updates on the status of prior allocations.
7. On July 8, 2020, the County Council released the authority of the remaining 40% of CARES Act funds in each category (excluding the Contingency Reserve) for allocation to the Finance Department.
8. By the end of August 2020, less than \$2 million remained unallocated in the Public Health Emergency Response category; just over \$2 million was unallocated in the Essential Government Services category; and funds were fully allocated in the Economic

Stabilization and Recovery and Community Response and Resilience categories. The emphasis shifted to delivering on the allocations, executing funded programs, and determining if prior allocations that may not be fully executed prior to the end of the year should be reallocated.

9. During the last several months of 2020, the County Council also directed targeted allocations of CARES Act dollars.
10. During October through December 2020, careful attention to execution of prior allocations resulted in numerous reallocations of funds within and among the four categories resulting in the following revised distribution (rounded):

a. Public Health Emergency Response	\$65.5 Million
b. Economic Stabilization and Recovery	\$46.6 Million
c. Community Response and Resilience	\$32.7 Million
d. Essential Government Services	\$13.0 Million

11. By early December 2020, the TPCHD's EOC Incident Commander joined the weekly sessions with the CARES Act team along with the Director of Emergency Management.
12. By mid-December 2020, the Finance Director, working with the Directors of Emergency Management, Economic Development, and Human Services, had developed a plan to ensure that all of the County's CARES Act funds would be expended by December 30, 2020 and that no monies would be returned to the federal government.
13. The U.S. Congress passed the COVID-19 Emergency Relief Package on December 21, 2020 to extend the availability of CARES Act funds by one year (until December 31, 2021). At that point, all of Pierce County's funds were either expended or committed and a decision was made to hold to the December 30, 2020 spending deadline.

## Appendix D – CARES Act Allocation and Documentation Process

### Allocation, Transfer, or Expenditure Procedures

1. As primary recipients of allocations and transfers of CARES Act funds, the Departments of Economic Development, Finance-Information Technology Division, Human Services, Emergency Management, Facilities Management, and the Tacoma-Pierce County Health Department worked with the Finance Department to make requests and implement approved requests.
2. A standardized CARES Act funding request form (described in more detail below) was used for each proposal requested.
  - a. Multiple departments, separately elected officials, and other governmental entities inquired about or requested use of Pierce County's CARES Act funds.
  - b. These requests were documented on a standardized form that included information on the nature and size of each request.
3. The requesting entity completed the form and sent it to Pierce County Finance's "PCBudget" email inbox.
  - a. Upon receipt, a unique tracking number was assigned to each form and the form was saved in the electronic files (BNFFiles/CARES Act Implementation/CARES Act Proposals - Request Forms).
  - b. Finance Administration personnel notified the CARES Act Implementation Review Team (comprised of the Finance Director and Executive Office staff) of the request.
4. Finance Administration served as the lead for reviewing, approving, documenting, and tracking all proposals and fund allocations. This included converting approved proposals into contracts with individual agencies or providers that were to receive and expend CARES Act funds.
5. The proposal(s) were evaluated weekly to determine whether to approve, defer, or deny a request. Each request was examined individually to assure it conformed to allowable uses under the CARES Act and fit the parameters set out in Ordinance No. 2020-60.
6. Pursuant to Ordinance No. 2020-60, no further action was taken unless and until the Finance Director signed the CARES Act proposal form to either approve or deny the request.
7. All signed forms were saved under their unique tracking number in the electronic files (BNFFiles/CARES Act Implementation/Approved Proposals) to establish an official record of the decisions. The forms have the naming convention: CARES-XX with number assigned (e.g., CARES-1, CARES-2, etc.) and requestor's name.
8. If approved, a copy of the approved form was sent to the PCPurchasing inbox and to the Procurement and Contracts Services (PCS) Manager to enable PCS to field questions and provide guidance on contracts, agreements, or other needed instruments to support transfer, allocation, or expenditures as appropriate.
9. The approved proposal forms along with instructions (to utilize the form number and proper worktags for all transactions) were sent to the Finance Department Budget Unit.
  - a. The Finance Department Budget Unit sent the approved proposal form and implementation instructions to the requesting department and coordinated with the PCS team, the Finance Director, Finance-Accounting, and other officials as needed.

- b. Requestors were instructed to contact PCS for assistance on how to move forward on procurement or contracting needed to implement their request.

**Use of Funds:**

1. CARES Act funds were held in the Special Revenue Fund 187 until an amount was approved for transfer, allocation, or expenditure. Expenditures were incurred in either the General Fund or Other Funds specific to the circumstance.
2. Pursuant to Ordinance No. 2020-60 expenditure authority was adjusted in funds that received CARES Act allocations to legally accommodate approved expenditures.
3. Approved requests were assigned an approval number (e.g., "CARES-XX") that was used and applied in Workday to all payments and transactions (in Comments or Memo fields).
4. The Finance Department’s Budget Unit tracked all approved requests and maintained reports showing the authorized and approved amounts by Category, based on Ordinance No. 2020-60. The tracking worksheet was saved in the electronic files (N:\BNFFiles\CARES Act Implementation).
5. The Senior Budget Analyst in the Budget Unit provided the requestor an approval number and assisted with steps needed to process payments or receive funds.
6. Unique Program worktags were provided to track and record all eligible expenditures of CARES Act funds in line with Council adopted Resolution No. R2020-35 that set out the Council’s preferences. Every eligible expenditure used an appropriate CARES Act Program worktag.

Category	Program Worktag
CARES Act - Community Response and Resilience	CARES Act - Food and Nutrition
	CARES Act - Housing Stability and Homelessness
	CARES Act - Domestic and Family Violence
	CARES Act - Transportation and Other Services for Disabled and Elderly Populations
	CARES Act - Veterans Services
	CARES Act - Behavioral Health Services
	CARES Act - Child and Family Services
CARES Act - Economic Stabilization and Recovery Programs	CARES Act - Support Business Readiness to Reopen
	CARES Act - Workforce Training
	CARES Act - Support Micro, Small, and Medium-Sized Businesses
	CARES Act - Broadband and WiFi Services
	CARES Act - COVID-19 Response Kits, including Personal Protective Devices
	CARES Act - Purchase Goods and Services to Support COVID-19 Response
	CARES Act - Diagnostic and Serological Testing

Category	Program Worktag	
CARES Act - Public Health Emergency Response	CARES Act - Countywide COVID-19 Surveillance	
	CARES Act - Contact Tracing	
	CARES Act - Isolation and Quarantine Housing	
	CARES Act - Proactive Testing and Disease Prevention	
	CARES Act - Access to and Training on Personal Protective Equipment	
	CARES Act - Local Healthcare System Capacity	
	CARES Act - Data Collection, Analysis, Sharing, and Reporting	
	CARES Act - Public Education Programs	
	CARES Act - Essential Government Services	CARES Act - Support for COVID Response Activities of Pierce County Governments
	CARES Act - Contingency Reserve	CARES Act - For Future Deployment

7. Program Managers in the Budget Unit reviewed and approved transactions that had CARES Act Program worktags.
8. Expenditures without an approval number and program worktags were not eligible for funding.
9. Budget amendments and revenue transfers for qualifying expenditures were processed by the Finance Department after the fiscal year closed, based on Workday financial reports. Transfer journals were entered into Workday and notification sent to Finance Accounting.
10. Each budget amendment and journal attached appropriate supporting documentation, including an expenditure detail report.
11. Journals for revenue transfers from Fund 187 included the Grant worktag 'Coronavirus Relief Fund 187' tied to an Award Contract number, AWD-100698 in the financial system.
12. A Supplier Contract (SC) or a Purchase Order (PO) was created for all CARES Act related items, unless otherwise approved by PCS Director or Manager.
  - a. After the fully executed PO was in place, a Supplier Invoice was created or the department utilized a procurement card for the purchase, if approved by Finance.
13. Accounting - Fund set up for tracking/accounting:
  - a. COVID-19 Relief Act Fund (187-00)
  - b. Reviewed and approved revenue transfer journals entered by Finance and verified that all transfers journals included:
    - i. Program Worktag(s) that match the activity;
    - ii. Proper supporting documentation (including expenditure detail report).

14. Accounts Payable:

- a. Followed its normal course of business when processing payments per the applicable Finance Department Policy and Procedures.
- b. Worked with departments to setup and approve new CARES Act Suppliers. New and current Suppliers were set up for Automated Clearing House (ACH) payments.
- c. Processed payments for CARES Act expenses according to normal timelines.
- d. Processed emergency payments outside normal timelines if needed.

15. Procurement and Contract Services Team:

- a. Reviewed and approved all contracts, agreements, and purchase orders to implement approved expenditures, allocations, or transfers of CARES Act funds.
- b. Applied federal contracting and monitoring requirements, as done with all other federal funds subject to the same federal oversight.
- c. Proactively reviewed incoming requests and inquiries from departments to evaluate if items can be part of CARES Act or should first seek FEMA or other funding.
- d. Informed the program manager for CARES Act funds of incoming inquiries.
- e. Provided consistent direction to department staff regarding CARES Act and/or FEMA funding alternatives.
- f. Provided reports to Senior Budget Analyst for CARES Act obligations for quarterly reports.
- g. Ensured all contracts and agreements included data reporting requirements that flowed back to the Finance Department so that Finance Performance Management could produce weekly reports that were published online and provided to the Executive and County Council.

16. The Senior Budget Analyst, the County's designated contact person with the U.S. Treasury Department, assembled and provided required reports to the federal government. Expenditures were required to be reported on a quarterly basis to the U.S. Treasury Office of Inspector General (OIG) through the designated GrantSolutions online portal using the reporting template prescribed by the OIG.

17. To meet Federal Reporting requirements, all activity into and out of Fund 187 are part of Contract Award (number AWD-100698) CARES Act Coronavirus Relief fund, under the grant worktag: Coronavirus Relief Fund 187, and with CFDA 21.019 – Coronavirus Relief Fund (CRF).