

Revised Guidance to Local Governments – Counties, Cities, Municipalities and Villages
Effective 08/17/2020

Updated 09/03/20

- Clarifies inclusion of fringe benefits as an allowable cost (see below)
 - Does NOT expand types of public safety employees whose payroll costs are allowable
 - NOTE: Eligible entities will be surveyed regarding scope of costs if types of eligible employees are expanded, e.g., corrections, dispatchers, and supervisors.
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Local Government entities previously identified as eligible applicants for Coronavirus Relief Fund reimbursement for COVID-19 related expenses may now request reimbursement for presumptive payroll expenses for public safety employees for the period March 1, 2020 thru May 31, 2020. **Applications must be received by September 15, 2020.**

For the purposes of this reimbursement program, a public safety employee is an employee of a county, city, municipality, or village in the State whose principal duties include services requiring specialized training in the area of police protection, firefighting services, or emergency medical services for any area within the jurisdiction of the identified eligible applicants.

Examples of full-time employees whose presumptive payroll cost may be reimbursed include Sheriff, Deputy Sheriff, Police Chief, Police Captain, Police Lieutenant, Police Officer, Police Sergeant, Fire Chief, Fire Engineer, Fire Captain, Firefighter, and Emergency Medical Service Personnel.

Non-exhaustive examples of full-time employees whose payroll costs would not be reimbursable under this program: Elected officials (except elected law enforcement personnel), administrative personnel, city clerks, human resources, finance, planning, public works, library staff, and convention and visitor bureau staff.

Eligible entities will not submit these costs through the FEMA portal since FEMA has stated that full-time payroll will not be reimbursed, only overtime costs related to emergency measures which are being covered under the current FEMA Public Assistance reimbursement program.

Eligible entities may submit costs for reimbursement through the Local Government Coronavirus Relief Program. Payments will be made on a reimbursement basis only. All requests for reimbursement will be subject to a detailed review of cost documentation to confirm eligibility with federal regulations and cost allowability. **Allowability will be based on when the payroll costs were incurred, not when paid.** For example,

payroll costs incurred prior to March 1st but paid in the month of March will not be eligible for reimbursement.

Fringe benefit expenses are included as an allowable cost for the public safety employees listed above. Covered benefits include, but are not limited to, the costs of all types of leave (vacation, family-related, sick, military, bereavement, sabbatical, jury duty), employee insurance (health, life, dental, vision), retirement (pensions, 401(k)), unemployment benefit plans (federal and state), workers compensation insurance, and Federal Insurance Contributions Act (FICA) taxes (which includes Social Security and Medicare taxes).

Unless previously provided, approved entities will be provided system access to submit their requests for reimbursement for eligible expenses for the Local Government Coronavirus Relief Program and will be required to provide supporting documentation with each request to include (but not limited to) payroll register, paystub, or contract. Requests for system access can be requested through [this link](#). The State will then review the applicable documentation and provide reimbursement for those deemed eligible.

Additional information for the Local Government Reimbursement Program can be found on <https://coronavirus.nebraska.gov/relief-fund>, or by downloading the [Program Guidelines](#) and [Frequently Asked Questions \(FAQs\)](#).