

# Governor's Office for Emergency Relief & Recovery

## CORONAVIRUS RELIEF FUND PAYMENTS TO LOCAL GOVERNMENTS

### Program Overview and Guidance



The Governor has authorized the allocation and expenditure of \$40 million total, \$32 million to municipalities and \$8 million to counties, to cover eligible COVID-19-related expenses incurred from March 1, 2020 to August 31, 2020. Eligible reimbursements through other federal sources, including FEMA and any state or local match must be excluded. These amounts have been allocated and made available to all municipalities and counties based on 2018 population figures from the Office of Strategic Initiatives. The allocated amounts can be found on the website of the Governor's Office for Emergency Relief and Recovery (GOFERR) ([www.goferr.nh.gov](http://www.goferr.nh.gov)).

Local governments will only be reimbursed for COVID-19-related expenses actually incurred, but only up to the amounts allocated based on population figures. No local government can receive total reimbursements from the GOFERR Coronavirus Relief Fund exceeding its allocated amount. For example, if \$100,000 was allocated to Municipality A, Municipality A could not be reimbursed for eligible expenses totaling more than \$100,000, even if Municipality A's eligible expenses from March 1, 2020 to August 31, 2020 amount to \$200,000. Any amount allocated that exceeds the eligible expenses submitted for reimbursement by a local government from March 1, 2020 to August 31, 2020, will, after August 31, 2020, lapse back to the GOFERR Coronavirus Relief Fund to be available to the State for other disbursement.

In September, local governments will be required to estimate the additional COVID-19-related expenses they will incur through December 30, 2020. GOFERR will use this information in considering whether further relief might be needed after August 31, 2020.

Grant Agreement: Each local government must submit by e-mail, a signed grant agreement to GOFERR to be eligible for the funds. To request or verify your vendor number (Item 1.6 of the Grant Agreement), please visit: <https://das.nh.gov/purchasing/vendorresources.aspx> and for questions, email: [prch.web@das.nh.gov](mailto:prch.web@das.nh.gov). For questions and to submit a completed agreement, please email [municipalities@goferr.nh.gov](mailto:municipalities@goferr.nh.gov), if a municipality, or [counties@goferr.nh.gov](mailto:counties@goferr.nh.gov), if a county. The agreement is available on the GOFERR website ([www.goferr.nh.gov](http://www.goferr.nh.gov)). A local government's failure to submit a completed grant agreement before or together with its initial request for reimbursement will mean that no funds will be paid to the local government.

Reimbursement Requests: Local governments must submit reimbursement requests to GOFERR by email (using the Reimbursement Request Form), including expense details/explanations, estimates, if applicable, and supporting documentation. Please email [municipalities@goferr.nh.gov](mailto:municipalities@goferr.nh.gov), if a municipality, or [counties@goferr.nh.gov](mailto:counties@goferr.nh.gov), if a county. The form is available on the GOFERR website ([www.goferr.nh.gov](http://www.goferr.nh.gov)). The initial request for reimbursement may be submitted with the completed grant agreement, and must be submitted by June 1, 2020. GOFERR will make every effort to issue all checks within 30 days after receipt of the request.

GOFERR will only accept reimbursement requests in May, July, and September, as follows:

- By June 1, 2020, for eligible expenses incurred from March 1, 2020 to April 30, 2020;
- By July 15, 2020, for eligible expenses incurred from May 1, 2020 to June 30, 2020; and
- By September 15, 2020, for eligible expenses incurred from July 1, 2020 to August 31, 2020.

If a local government fails to submit a request by any deadline, the local government will not receive a reimbursement payment for expenses incurred during the applicable time period.

Guidance on Allowable Costs: To the extent not covered by another relief funding source:

1. Necessary expenditures due to the COVID-19 public health emergency means:
  - a. Costs related to local government actions taken to respond to the public health emergency;
  - b. Expenditures that respond to second order effects of the public health emergency;
    - i. economic support for employment related losses.
    - ii. economic support for losses due to business interruptions.
  - c. Treasury will use a standard of “reasonable judgment of the government officials responsible” in reviewing whether an expenditure is necessary.
2. Costs not accounted for in the budget most recently approved as of March 27, 2020.
  - a. Cannot lawfully be funded using a line item, allotment, or allocation within that budget.
  - b. Is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
3. A cost is only “incurred” when the responsible unit of government has expended funds to cover the cost during the period March 1, 2020 to December 30, 2020.

Not Allowable:

- Shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Revenue replacement is not a permissible use of Fund payments.

Examples - Allowable

- Increased Welfare costs – food, shelter, utilities
- Interest on Tax Anticipation Notes (TANs) or other short-term borrowing
- New Telework costs for remote municipal operations – computers, software, networking
- Increased Election costs (if not covered by other federal funding)
- Wages and benefits required by the Families First Coronavirus Response Act for non-first responders
- Childcare costs for first responders and essential employees due to school closures
- Increased unemployment costs for municipalities that self-fund not otherwise covered
- Legal fees associated with new federal requirements and state emergency orders
- Municipal building modifications, cleaning/disinfecting need for social distancing and public safety
- Facility signage (park/beach closure)
- Credit card fees (waiving fees paid by cardholders due to disallowing in person payment by other means)
- 25% match on FEMA eligible costs

Examples – Not Allowable:

- The 75% of FEMA eligible costs
- Property tax abatements (will not know extent until final tax bills are issued in December and abatement applications are filed thereafter)