



Update on Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Funded by ARPA

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Learning Objectives

- Identify how to apply the most recent Treasury guidance
- Describe and implement common practices in CSLFRF grant management
- Identify compliance issues and common pitfalls



Meeting Agenda

- Introduction
- Final Rule Released!
- Eligible Expenditures:
 - Public Sector Revenue Loss
 - Responding to Negative Economic Impacts
 - Public Health
 - Premium Pay for Essential Workers
 - Water, Sewer & Broadband Infrastructure
- Capital expenditures
- Q&A





Final Rule Released January 6, 2022



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Introduction

- On March 11, 2021, ARPA was signed into law and provided \$350 billion of funding to states, territories, tribal and local governments to respond to the COVID-19 public health emergency and its economic impacts.
- Interim Final Rule outlined revenue loss calculation and allowable costs under the various categories
 - [Interim Final Rule \(treasury.gov\)](https://www.treasury.gov/press-releases/Pages/pr20210311)
- Final Rule issued on January 6, 2022
 - Clarified prior guidance and enumerated additional allowable expenditures
 - [SLFRF-Final-Rule.pdf \(treasury.gov\)](https://www.treasury.gov/press-releases/Pages/pr20220106)



Introduction - continued

- Treasury provided a summary of the major changes under the Final Rule
 - [Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule \(treasury.gov\)](#)
- Compliance and reporting guidance & user guide
 - [SLFRF-Compliance-and-Reporting-Guidance \(treasury.gov\)](#)
 - [Project and Expenditure Report User Guide - State and Local Fiscal Recovery Funds \(treasury.gov\)](#)





Public Sector Revenue Loss

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Revenue Loss – Use of funds

- MAJOR Revenue Loss change: The Final Rule allows recipients to elect a standard allowance of \$10 million revenue loss instead of using the calculation.
 - Allowance covers entire period of performance
 - Allowance is not dependent on the “size” of the entitlement.
- The Interim Final Rule gave recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.
- These expenditures do *not* have to qualify under one of the other ARPA categories, but do have the same time frame for when the costs must be obligated or expended
- More resource: <https://www.claconnect.com/events/2022/demystifying-revenue-loss-and-arpa-funds>



Spending on Government Services

- ✓ Construction of schools and hospitals
- ✓ Road building and maintenance, and other infrastructure
- ✓ Health services
- ✓ General government administration, staff, and administrative facilities
- ✓ Environmental remediation
- ✓ Provision of police, fire, and other public safety services (including purchase of fire trucks and police vehicles)

Government services generally include any service traditionally provided by a government, unless Treasury has stated otherwise.



Restriction on Uses

(A) statutory restrictions under the ARPA

- 1) offsetting a reduction in net tax revenue
- 2) deposits into pension funds

(B) other restrictions on use

- 1) debt service and replenishing reserves
- 2) settlements and judgments
- 3) general restrictions.



Restriction on Uses – Statutory Restrictions

May not “use the funds ... to either directly or indirectly offset a reduction in ... net tax revenue ... resulting from a change in law, regulation, or administrative interpretation during the covered period that reduces any tax ... or delays the imposition of any tax or tax increase.”

- Step by step processes for assessing potential “offset” of revenue

Prohibit all recipients, except Tribal governments, from using funds for deposit into any pension fund.

- Does not address OPEB



Restriction on Uses - Other

Debt service and replenishing financial reserves

- This is not considered a government service to constituents

Settlements or judgments

- If a settlement or judgment requires a government to provided governmental services that be allowable, then those services are allowable under Revenue Loss rules

Other

- Terms and Conditions
- Violations of Conflict of Interest (TC and OMB)
- Other Federal, State and Local rules and regulations





Responding to Negative Economic Impacts

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Negative Economic Impacts Final Rule Overview

Assistance to Households (pages 72-141 of FR):

- Impacted Households definition (pages 29-46)
 - Low or moderate income households or communities (at or below 300% the Federal Poverty Guidelines, FPG, or 65% of area median income, AMI, for the county and size of household based on most recently published data)
 - Households experiencing unemployment or increased food or housing insecurity
 - Households that qualify for CHIP, the CCDF program, or Medicaid
 - For Affordable Housing initiatives: qualify under the National Housing Trust Fund and HOME program
 - For services to address lost instructional time for K-12: any student that lost in person instruction for a significant period of time
- Disproportionately Impacted Households definition (pages 29-46)
 - Low income households or communities (at or below 185% of FPG or 50% of AMI)
 - Households residing in Qualified Census Tracts (<https://www.huduser.gov/portal/datasets/qct.html>)
 - Households that qualify for TANF, SNAP, NSLP/SBP programs, Medicare Part D Low-Income Subsidies, SSI, Head Start and/or Early HS, WIC, Section 8, LIHEAP, and Pell Grants
 - Households in U.S. territories or receiving services from Tribal governments



Household Assistance Example Projects

Impacted Households/Communities


- Food assistance and food banks
- Emergency housing assistance
- Health insurance coverage expansion
- Re-employment and job training
- Financial services for unbanked/underbanked
- Burials, home repair and weatherization
- Programs/equipment for internet access and digital literacy
- Cash assistance
- Paid sick/medical/family leave programs
- Childcare and early learning services
- Assistance for K-12 learning loss
- Affordable housing and permanent supporting housing

Disproportionately Impacted Households/Communities

- Pay for community health workers to help with health and social service access
- Primary care clinics, hospitals, investments in medical equipment/facilities to address health disparities
- Housing vouchers and assistance
- Investments in neighborhoods to promote improved health outcomes
- Improvements to vacant and abandoned property
- Educational disparities assistance
- Schools and other educational equipment/facilities



Assistance to Small Businesses (pages 142-153 of FR):



Definition: no more than 500 employees and are a small business concern as defined in section 3 of the Small Business Act (independently owned and operated and not dominant in field of operation)



Types of Small Businesses

Impacted Small Businesses

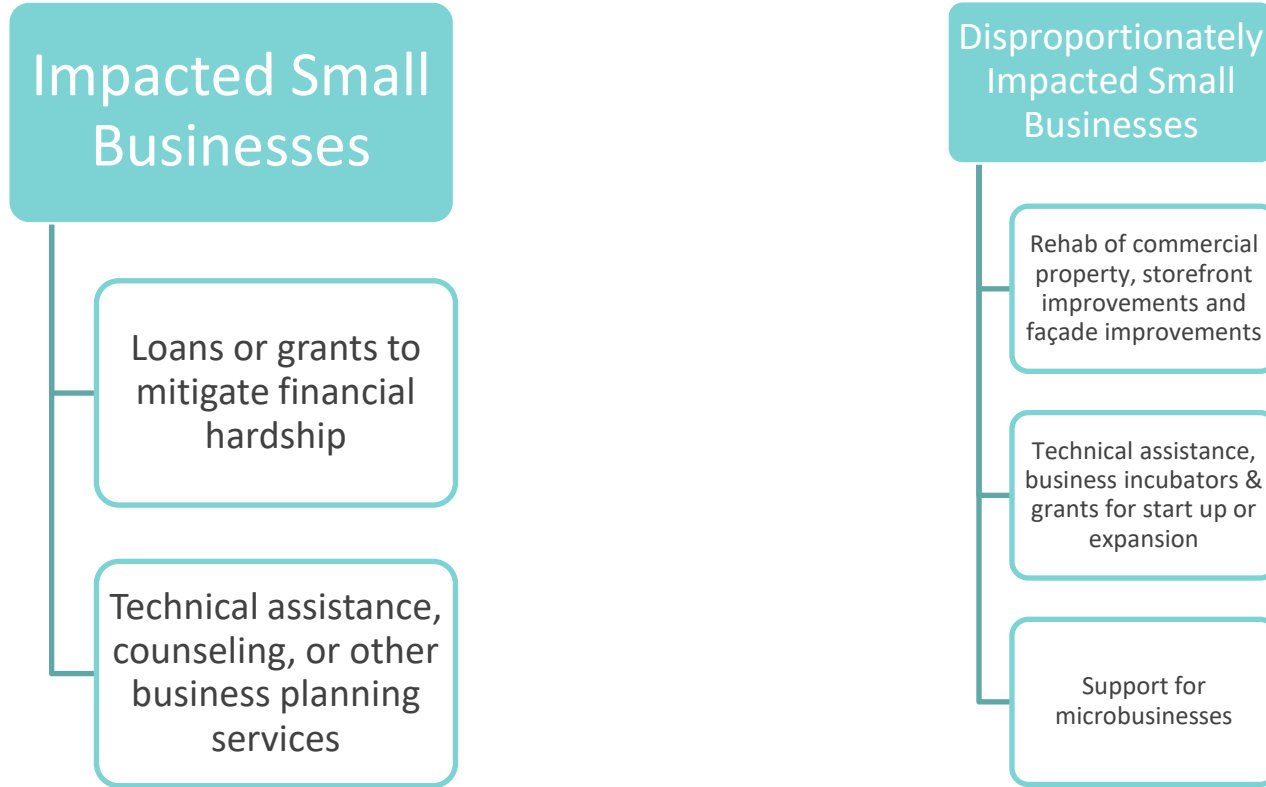
- Decreased revenue or gross receipts
- Financial insecurity
- Increased costs
- Capacity to weather financial hardship
- Challenges in covering operating costs

Disproportionately Impacted Small Businesses

- Operating in QCTs
- Operated by Tribal governments or on Tribal lands
- Operated in U.S. territories



Small Business Assistance Example Projects



Assistance to Nonprofits (pages 153-161 of FR):

Impacted Nonprofits

- Decreased revenue
- Financial insecurity
- Increased costs
- Capacity to weather financial hardship
- Challenges covering operating costs

Disproportionately Impacted Nonprofits

- Nonprofits in QCTs
- Nonprofits operated by Tribal governments or on Tribal lands
- Nonprofits operated in U.S. territories



Example Aid to Nonprofits

Loans or grants to
mitigate financial
hardship

Technical or in-
kind assistance to
mitigate negative
economic impacts
of pandemic



Aid to Impacted Industries (pages 161-172 of FR):

1. Designate an impacted industry

- Travel, tourism or hospitality sector
- OR: at least 8% employment loss from pre-pandemic levels or industry experienced comparable or worse economic impacts as the national travel/tourism/hospitality sectors

2. Provide eligible aid to impacted industry

- Aid to mitigate financial hardship
- Technical assistance, counseling or business planning services
- COVID-19 mitigation and infection prevention measures



Public Sector Rehiring and Employment Uses (pages 172-190 of FR)

Public Safety, Public Health and Human Services Staff

- Identify eligible employees
- Determine time spent on COVID-19 response and use funds for payroll and covered benefits for eligible COVID-19 time

Government employment and rehiring public sector staff

- Pre-pandemic employment
- Supporting and retaining government workers (including worker retention incentives)
- Cover admin costs for administering hiring, support and retention programs

Effective service delivery

- Program evaluation, data and outreach and administrative needs





Public Health



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Public Health Final Rule Overview

- COVID-19 mitigation and prevention
- Medical Expenses
- Behavioral health care, such as mental health treatment, substance use treatment, and other behavioral health services
- Preventing and responding to violence



COVID-19 mitigation and prevention - Enumerated eligible uses include:

- Vaccination programs, including vaccine incentives and vaccine sites
- Testing programs, equipment and sites
- Monitoring, contact tracing & public health surveillance (e.g., monitoring for variants)
- Public communication efforts
- Public health data systems
- COVID-19 prevention and treatment equipment, such as ventilators and ambulances
- Medical and PPE/protective supplies
- Support for isolation or quarantine
- Ventilation system installation and improvement
- Technical assistance on mitigation of COVID-19 threats to public health and safety
- Transportation to reach vaccination or testing sites, or other prevention and mitigation services for vulnerable populations
- Support for prevention, mitigation, or other services in congregate living facilities, public facilities, and schools
 - Including improvements to public building
- Support for prevention and mitigation strategies in small businesses, nonprofits, and impacted industries
- Medical facilities generally dedicated to COVID-19 treatment and mitigation (e.g., ICUs, emergency rooms)
- Temporary medical facilities and other measures to increase COVID-19 treatment capacity
- Emergency operations centers & emergency response equipment (e.g., emergency response radio systems)
- Public telemedicine capabilities for COVID-19 related treatment



Medical Expenses - Enumerated eligible uses include:

- Unreimbursed expenses for medical care for COVID-19 testing or treatment, such as uncompensated care costs for medical providers or out-of-pocket costs for individuals
- Paid family and medical leave for public employees to enable compliance with COVID-19 public health precautions
- Emergency medical response expenses
- Treatment of long-term symptoms or effects of COVID-19



Behavioral health care

Treasury recognized that the pandemic broadly impacted Americans' behavioral health and allowed that recipients can provide these services to the general public to respond. Enumerated eligible uses include:

- Prevention, outpatient treatment, inpatient treatment, crisis care, diversion programs, outreach to individuals not yet engaged in treatment, harm reduction & long-term recovery support
- Enhanced behavioral health services in schools
- Services for pregnant women or infants born with neonatal abstinence syndrome
- Support for equitable access to reduce disparities in access to high-quality treatment
- Peer support groups, costs for residence in supportive housing or recovery housing, and the 988 National Suicide Prevention Lifeline or other hotline services
- Expansion of access to evidence-based services for opioid use disorder prevention, treatment, harm reduction, and recovery
- Behavioral health facilities & equipment



Preventing and responding to violence

Due to the increased violence in some communities, Treasury has allowed recipients to respond to these communities through:

Referrals to trauma recovery services for victims of crime

Community violence intervention programs, including:

- Evidence-based practices like focused deterrence, with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation services, and financial assistance

In communities experiencing increased gun violence due to the pandemic:

- Law enforcement officers focused on advancing community policing
- Enforcement efforts to reduce gun violence, including prosecution
- Technology & equipment to support law enforcement response





Premium Pay for Essential Workers

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Premium Pay Overview

- ARPA funds may be used to provide premium pay to eligible workers (see subsequent slides) performing essential work during the pandemic. Premium pay may be awarded to eligible workers up to \$13 per hour. Premium pay must be in addition to wages or compensation the eligible worker otherwise receives.
 - Premium pay may not exceed \$25,000 for any single worker during the program.
- Premium pay may be awarded in installments or lump sums and may be awarded to hourly, part-time, or salaried or non-hourly workers.
- Premium pay may be paid retrospectively.
- ARPA funds cannot be used to reimburse itself for premium pay or hazard pay already received by the workers
- Premium pay may not be paid to volunteers.



Steps to Provide Premium Pay

1. Identify an “eligible worker”. Eligible workers “needed to maintain continuity of operations of essential critical infrastructure sectors.” Examples to follow.
2. Verify that the eligible worker performs “essential work”, meaning:
 - i. Is not performed while teleworking from a residence; and
 - ii. Involves either regular, in-person interactions with the public/coworkers or regular physical handling of items handled by the public/coworkers.



Steps to Provide Premium Pay

3. Confirm that the premium pay “responds to” workers performing essential work during the COVID-19 public health emergency. You can do this via one of three ways:
 - i. Eligible worker receiving premium pay is earning (with the premium included) at or below 150% of their residing state or county’s average annual wage for all occupations, as defined by the Bureau of Labor Statistics, which is higher, on an annual basis; or
 - ii. Eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions; or
 - iii. If a worker does not meet either of the above requirements, the recipient must submit written justification to Treasury detailing how the premium pay is otherwise responsive to workers performing essential work during the public health emergency.



Premium Pay Eligible Workers

- The sectors and occupations to the right are deemed eligible.
 - Beyond this list, a government may designate additional non-public sectors as critical, so long as doing so is necessary to protecting the health and wellbeing of the residents.
- ✓ Health care
 - ✓ Emergency response
 - ✓ Sanitation, disinfection & cleaning
 - ✓ Maintenance
 - ✓ Grocery stores, restaurants, food production, and food delivery
 - ✓ Pharmacy
 - ✓ Biomedical research
 - ✓ Behavioral health
 - ✓ Medical testing and diagnostics
 - ✓ Home and community-based health care or assistance with activities of daily living
 - ✓ Family or child care
 - ✓ Social services
 - ✓ Public health
 - ✓ Mortuary
 - ✓ Critical clinical research, development, and testing necessary for COVID-19 response
 - ✓ State, local, or Tribal government workforce
 - ✓ Workers providing vital services to Tribes
 - ✓ Educational, school nutrition, and other work required to operate a school facility
 - ✓ Laundry
 - ✓ Elections
 - ✓ Solid waste or hazardous materials management, response, and cleanup
 - ✓ Work requiring physical interaction with patients
 - ✓ Dental care
 - ✓ Transportation and warehousing
 - ✓ Hotel and commercial lodging facilities that are used for COVID-19 mitigation and containment





Water, Sewer and Broadband Infrastructure

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Water and Sewer Infrastructure

Clean Water State Revolving Fund Projects

- Construction of publicly owned treatment works
- Projects pursuant to implementation of a nonpoint source pollution management program established under the Clean Water Act (CWA)
- Decentralized wastewater treatment systems that treat municipal wastewater or domestic sewage
- Management and treatment of stormwater or subsurface drainage water
- Water conservation, efficiency, or reuse measures
- Development and implementation of a conservation and management plan under the CWA
- Watershed projects meeting the criteria set forth in the CWA
- Energy consumption reduction for publicly owned treatment works
- Reuse or recycling of wastewater, stormwater, or subsurface drainage water
- Security of publicly owned treatment works



Water and Sewer Infrastructure

Drinking Water State Revolving Fund Projects

- Facilities to improve drinking water quality
- Transmission and distribution, including improvements of water pressure or prevention of contamination in infrastructure and lead service line replacements
- New sources to replace contaminated drinking water or increase drought resilience, including aquifer storage and recovery system for water storage
- Green infrastructure, including green roofs, rainwater harvesting collection, permeable pavement
- Storage of drinking water, such as to prevent contaminants or equalize water demands
- Purchase of water systems and interconnection of systems
- New community water systems



Water and Sewer Infrastructure

Other “Necessary” projects

- Culvert repair, resizing, and removal, replacement of storm sewers, and additional types of stormwater infrastructure
- Infrastructure to improve access to safe drinking water for individual served by residential wells, including testing initiatives, and treatment/remediation strategies that address contamination
- Dam and reservoir rehabilitation if primary purpose of dam or reservoir is for drinking water supply and project is necessary for provision of drinking water
- Broad set of lead remediation projects eligible under EPA grant programs authorized by the Water Infrastructure Improvements for the Nation (WIIN) Act, such as lead testing, installation of corrosion control treatment, lead service line replacement, as well as water quality testing, compliance monitoring, and remediation activities, including replacement of internal plumbing and faucets and fixtures in schools and childcare facilities



Water and Sewer Infrastructure

- Definition of “Necessary”
 - responsive to an identified need to achieve or maintain an adequate minimum level of service, which may include a reasonable projection of increased need, whether due to population growth or otherwise,
 - a cost-effective means for meeting that need, taking into account available alternatives, and
 - for investments in infrastructure that supply drinking water in order to meet projected population growth, projected to be sustainable over its estimated useful life



Broadband Infrastructure

- Requirements
 - Eligible area
 - Encouraged to prioritize locations without access to 100/20 Mbps
 - Lack of access to reliable high-speed broadband connection
 - Lack of affordable broadband
 - Lack of reliable service



Broadband Infrastructure

- Requirements
 - Meet high-speed technical standards
 - 100 Mbps download and upload speeds unless not practicable
 - 100/20 Mbps minimum scalable to 100 MBps download and uploads speeds
 - Low-income subsidy program
 - Requires the service provider to either
 - Participate in the FCC's Affordable Connectivity Programs (ACP)
 - Provide access to a low income program commensurate to ACP



Broadband Infrastructure

- Cybersecurity
 - Eligible use for cybersecurity for existing and new broadband infrastructure
 - Includes modernization of hardware and software





Capital Expenditures

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Overview

- Excluding water, sewer and broadband infrastructure, capital expenditures can be incurred under the following eligible use categories
 - Public health and negative economic impact
 - Revenue loss (government services)



Public Health and Negative Economic Impact

Capital Expenditure Requirements

- Except for Tribal Governments, must comply with **capital expenditure requirements**, in addition to other standards for uses of funds
- Must be related and reasonably proportional to the pandemic impact identified and reasonably designed to benefit impacted population or class
- Final Rule identifies enumerated types of capital expenditures that respond to pandemic
- Recipients may also identify other responsive capital expenditures

If a project has total capital expenditures of	and the use is enumerated by Treasury as eligible, then	and the use is beyond those enumerated by Treasury as eligible, then
Less than \$1 million	No Written Justification required	No Written Justification required
Greater than or equal to \$1 million, but less than \$10 million	Written Justification required but recipients are not required to submit as part of regular reporting to Treasury	Written Justification required and recipients must submit as part of regular reporting to Treasury
\$10 million or more	Written Justification required and recipients must submit as part of regular reporting to Treasury	



Written Justification



Description of harm or need to be addressed and why this was exacerbated or caused by the pandemic

May provide quantitative information



Explanation of why a capital expenditure is appropriate

Should include explanation why existing facilities, equipment, policy changes or additional funding to programs or services would be inadequate



Comparison of proposed capital project against **at least** 2 alternative capital expenditures and demonstrate why the proposed capital expenditure is superior



Ineligible Use Presumptions

Construction of new correctional facilities as a response to increase in crime

Construction of new congregate facilities to decrease spread of COVID-19 in the facility

Construction of convention centers, stadiums, or other large capital projects intended for general economic development or to aid impacted industries



Treasury Encourages

Adherence to strong labor standards

- Project labor agreements and community benefit agreements that offer at or above prevailing wage and include local hires

Prioritization of procurements with employers with high labor standards

- Prioritize employers without recent violations of federal and state labor and employment laws



Framework for “Non-Enumerated” Uses

Step	1. Identify COVID-19 public health or economic impact	2. Design a response that addresses or responds to the impact
Analysis	<ul style="list-style-type: none">• Can identify impact to a specific household, business or nonprofit or to a class of households, businesses or nonprofits (i.e., group)• Can also identify disproportionate impacts, or more severe impacts, to a specific beneficiary or to a class	<ul style="list-style-type: none">• Types of responses can include a program, service, or capital expenditure• Response should be related and reasonably proportional to the harm• Response should also be reasonably designed to benefit impacted individual or class



Reasonably Proportional

- Scale of response vs. scale of harm
- Targeting of response to beneficiaries to the amount of harm experienced
 - For example, small aid to a group that experienced severe harm and large aid to a group that experienced little harm
- Considerations include size



Revenue Loss (Government Services)

- Government services 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
- Pay-go infrastructure funding is the practice of funding capital projects with cash-on-hand from taxes, fees, grants, and other sources, rather than with borrowed sums



Revenue Loss (Government Services)

- Treasury's overview of the final rule included additional government services (which are not exhaustive):
 - Construction of schools and hospitals
 - Road building and maintenance, and other infrastructure
 - General government administration, staff, and administrative facilities
 - Provision of public safety services includes purchase of fire trucks and police vehicles





Questions and Answers

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Closing & Resources

- CLA Resources:
 - [Governments: Review This Checklist Before Spending COVID-19 Relief Funds : 2021 : Articles : Resources : CLA \(CliftonLarsonAllen\) \(claconnect.com\)](#)
 - [Demystifying Revenue Loss and ARPA Funds : 2022 : Events : CLA \(CliftonLarsonAllen\) \(claconnect.com\)](#)
 - [Managing Your ARPA Funds : 2021 : Events : CLA \(CliftonLarsonAllen\) \(claconnect.com\)](#)
 - [ARPA Basics for Governments and Potential Impact on Communities : 2021 : Events : CLA \(CliftonLarsonAllen\) \(claconnect.com\)](#)
 - [Overcoming Workforce Challenges : 2022 : Events : CLA \(CliftonLarsonAllen\) \(claconnect.com\)](#)
- ARPA Treasury:
 - [Coronavirus State and Local Fiscal Recovery Funds | U.S. Department of the Treasury](#)
 - [WEBINAR: State & Local Fiscal Recovery Funds: An Introduction to the Final Rule - YouTube](#)
- Revenue Loss Calculation classification:
 - [U.S. Bureau of the Census - Government Finance and Employment](#)
- ARPA FAQs:
 - [American Rescue Plan Act: Coronavirus State & Local Fiscal Recovery Fund FAQs \(naco.org\)](#)



Thank you for your participation!

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