

Spending Coronavirus Local Fiscal Recovery Funds

A Framework for
Maximizing COVID-19
Recovery Funds in Indiana's
Rural Communities

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OCRA

Office of
COMMUNITY &
RURAL AFFAIRS



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Dear Hoosiers,

In 1952, my hometown of Huntingburg built a gym. Not just any gym – a gym that sits 6,000 people though the city had a population of only 3,000. The community decided the number one need was to build something that would give Huntingburg an identity and a competitive edge. The Huntingburg Memorial Gym is still in use today and stands as an icon in Hoosier Basketball lore. I mention this piece of history because it wasn't only a lasting development in my hometown, but it also brought the community together like never before. Many bought bonds to finance it. People came by to tighten bolts at the base. And it's created a **legacy**, a symbol of communal engagement, in Huntingburg.

This is our generation's opportunity to involve Hoosier communities in creating a legacy that will allow us to both recover from the crisis caused by COVID-19 and make our cities and towns more resilient to future economic downturns. As former mayor of Huntingburg, I know how daunting of a task this is. That's why our team at OCRA, under the jurisdiction of Lt. Gov. Suzanne Crouch, have worked tirelessly to create a toolkit, which you have on your screen right now. We want to aid our communities in spending the Coronavirus Local Fiscal Recovery Funds, conceived by the American Rescue Plan. Our goal is to provide clear guidance in planning and executing the disbursement of these funds and to help you maximize your projects' range. The eligible uses [from page 6](#) outline the U.S. Treasury's guidance on freedoms and restrictions of these funds. The recommended steps, checklist and worksheets provide a framework to facilitate a cohesive and effective deployment and recording of these funds.

We invite you to read through this document and create an expansive plan to address your community's needs. Remember, you have until the end of 2024 to allocate these funds and until 2026 to see your projects through. With more sources of federal funding coming through from The American Jobs Plan, FEMA and other federal agencies, we implore you to spend time creating a thorough plan so no penny goes to waste. New information is constantly being published, and the team at OCRA plan to update this document in a timely fashion. Please follow our social media and update this link periodically to stay up-to-date.

Lt. Governor Crouch and I have watched our communities adapt to an unprecedented and challenging event, and we are proud of what has been achieved by our state's local leaders. We encourage you to keep that momentum as vaccinations roll out and cases continue to decrease. Please use OCRA as a resource and do not hesitate to reach out for help. We are here to help you create a legacy for your community.



A handwritten signature in black ink that reads "Denny Spinner". The signature is fluid and cursive.

Denny Spinner, OCRA Executive Director

What is ARPA, and How are Funds Distributed?

The American Rescue Plan Act ([ARP or ARPA](#)) provides relief to families, workers, businesses and governments impacted by the COVID-19 public health emergency. Through ARPA, Indiana will receive \$1.28 billion for local government entities through the Coronavirus Local Fiscal Recovery Funds, or CLFRF. Provisionary guidance for CLFRF comes from The Final Rule, [FR](#), published by the U.S. Department of the Treasury in January 2022. CLFRF offers considerable flexibility for cities, counties and non-entitlement units to address the impacts of COVID-19, restricted by four broad categories:

1. To respond to the public health emergency ([p. 7](#)) and ([p. 8](#)) or to respond to the exacerbated economic distress caused by the pandemic ([p.9](#)), ([p.10](#)), and ([p.11](#)).
2. To replace lost government revenue ([p. 12](#)) to the extent attributable to the pandemic.
3. To respond to workers performing essential work ([p. 13](#)).
4. To invest in water, sewer, and broadband infrastructure ([p. 14](#)) and ([p.15](#)).

To ensure acceptable usage, both the Treasury and Indiana State Board of Accounts expect accountability and transparency. [SBOA requires governing bodies to adopt an ordinance](#) to establish a local fund to receive the proper allocation. For **counties**, the ARPA Coronavirus Local Fiscal Recovery Fund must be established by ordinance of the County Commissioners, and fund numbers range between 8950 and 8975. For **cities and towns**, fund numbers range between 176 and 199, and the fund must be established by ordinance of the legislative body.

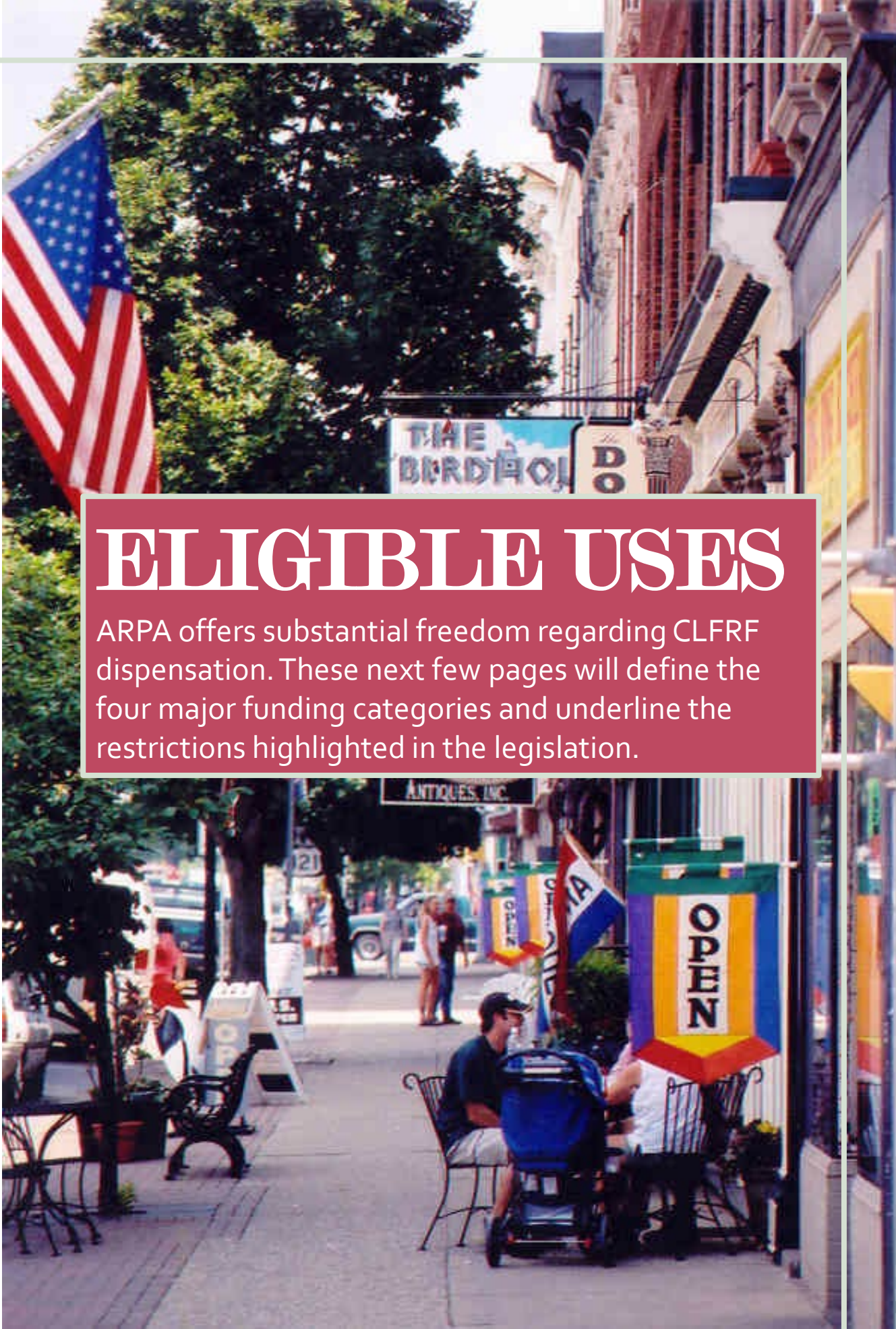
The ordinance “must reference a plan that will provide clear details for the use of these funds,” displayed a way that corresponds to the categories bulleted above. This ordinance is not binding and can be changed over time. We recommend using the Interim Report Worksheet on [page 25](#) as a guide when creating the ordinance. Again, these funds do not need to be allocated until December 31, 2024, and the period of performance lasts until December 31, 2026.

By providing Indiana communities with this toolkit, our goal is to optimize your federal budget. There are two sections to this document: one on the Eligible Uses determined by the Treasury, and another on OCRA’s planning best practices to help you develop your allocation process for these funds outside of the HELP process. This document is a collection of research by the OCRA team, with sources ranging from FAQs by the United States Department of the Treasury to webinars from the National League of Cities. As always, you are advised to consult with legal aid before implementing projects with CLFRF.

Timeline

Below is a proposed timeline of recommendations and requirements provided by OCRA. Dates above the **gold boxes** are the requirements set by the U.S. Department of the Treasury. These activities can not be missed, as they are federally-mandated deadlines.





ELIGIBLE USES

ARPA offers substantial freedom regarding CLFRF dispensation. These next few pages will define the four major funding categories and underline the restrictions highlighted in the legislation.

to respond to the public health emergency with respect to the **Coronavirus Disease 2019** (COVID-19)

Coronavirus Local Fiscal Recovery Funds should be used to mitigate the spread of coronavirus and its variants, address disparities in healthcare that have been exacerbated by the pandemic and support the public health response of local communities when necessary. Funds must respond and provide a direct connection to the COVID-19 disease itself and can cover costs incurred beginning on March 3, 2021.

COVID-19 Mitigation and Prevention. A broad range of services and programming are necessary to contain COVID-19. Acceptable uses include:

- expanding vaccination programs, testing programs, equipment, and sites;
- monitoring and contact tracing;
- supporting prevention, mitigation, and other services in congregate settings;
- creating medical facilities dedicated to covid-19 treatment and mitigation;
- providing medical supplies and PPE;
- creating ventilation systems.

For a full list of eligible activities, please review the Final Rule, [FR](#), Public Health eligible enumerated uses.

Medical Expenses. The spread of new COVID-19 variants, presence of coronavirus-related public health needs, and nescience of long-term effects of the virus require care and medical services. Acceptable uses include:

- **Unreimbursed expenses for medical care for COVID-19 testing and 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.**

Mental and Behavioral Healthcare

New or enhanced state and local government services should meet mental health, substance use, and other behavioral health needs exacerbated by the pandemic. Acceptable 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 needs 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 supporting or recovery housing, and the 988 National Suicide Prevention Lifeline or other hotline activities;
- Expansion of access to evidence-based services for opioid use disorder prevention, treatment, harm reduction, and recovery;
- Behavioral health facilities and equipment.

to respond to the public health emergency with respect to the **Coronavirus Disease 2019** (COVID-19) continued...

Public Health, Human Services, and Safety Staff. Responding to public health and negative economic impacts requires additional resources and human capital. CLFRF can apply to workers **primarily dedicated** to responding to the COVID-19 public health emergency, which are workers who dedicate more than half their time to responding to the COVID-19 public health emergency. The Final Rule has identified the list of eligible workers and the sectors they work in. Examples include:

- Public Safety Staff (police officers, firefighters, EMS medical responders, etc.)
- Public Health Staff (Medical staff, laboratory technicians, medical examiners, etc.)
- Human Services Staff (child, elder, or family care employees, child welfare services, and social services aimed towards children)

CLFRF funding for payroll and covered benefits for the portion of eligible staff time spent on Covid-19 response are eligible activities under the Final Rule.

Expenses to Improve the Design and Execution of Health and Public Health Programs. Funds may be used to improve the efficacy of public health and economic programs through tools like program evaluation, data and outreach, as well as to address administrative needs caused or exacerbated by the pandemic.

Preventing and Responding to Violence

The **Final Rule** provides specific activities to prevent and respond to violence exacerbated by continued economic distress or the public health emergency.

Eligible activities include:

- 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 the pandemic, the Final Rule establishes the following as eligible activities:
 - The hiring of law enforcement officers focused on advancing community policing;
 - Enforcement efforts to reduce gun violence, including prosecution;
 - The development of technology and equipment to support law enforcement policies specifically regarding violence.

to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its **negative economic impacts**

The negative impacts of the coronavirus pandemic have affected not only local economies but also families, employers, and governments in unprecedented ways. Funding spent under this category should address an economic harm resulting from or exacerbated by the public health emergency. Like funds devoted to COVID-19 mitigation and containment, those devoted to negating impacts are limited to expenditures incurred on or after March 3, 2021. Treasury has identified impacted and disproportionate activities for businesses, non-profits, and households. Efforts should focus on these populations when feasible.

Assistance to Households

Indiana reached an unemployment rate of [16.9%](#) during the pandemic, indicating a tumultuous year for **workers and their families**. Even as more people are going back to work, the effects of the pandemic will be indefinitely widespread. Aid can be directly provided to Hoosier households who have been and will continue to be negatively impacted by the pandemic in the form of:

- Food Assistance;
- Emergency Housing Assistance: rental assistance, mortgage assistance, utility assistance, assistance paying delinquent property taxes, counseling and legal aid to prevent eviction, homelessness and emergency programs or services for homeless individuals, including temporary residences for people experiencing homelessness;
- Health insurance coverage expansion;
- Benefits for surviving family members of individuals who have passed away due to COVID-19;
- Assistance to individuals who want and are available to work, including job training, public jobs programs and fairs, support for childcare and transportation to and from a job site or interview, incentives for newly-employed workers, subsidized employment grants to hire underserved workers, assistance to unemployed individuals to start small businesses and development of job and workforce training centers;
- Financial Services for unbanked and underbanked;
- Burials, home repair, and home weatherization;
- Programs, devices, and equipment for internet access and digital literacy, including subsidies for costs of access;
- Cash assistance;
- Paid sick, medical, and family leave programs;
- Assistance in accessing and applying for public health benefits or services;
- Childcare and early learning services, home visiting programs, services for child welfare involved families and foster youth and childcare facilities;
- Assistance to address the impact of learning loss for K-12 students (high-quality tutoring, differentiated instruction);
- Programs or services to support long-term housing security, including the development of affordable housing and permanent supportive housing structures and programs;
- Certain contributions to an unemployment insurance fund.

[FAQ: Department of the Treasury](#)

to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its **negative economic impacts continued..**

Impacted and Disproportionate Households

Treasury has identified enumerated activities for both impacted and disproportionately impacted households in their guidance.

Impacted households include low- or moderate- income households or communities, defined as those at or below 300% of FPG or 65% AMI, households that experienced unemployment, households that experienced increased food or housing insecurity, Households that qualify for the Children's Health Insurance Program, Childcare subsidies through the Child Care Development Fund (CCDF) Program, or Medicaid, households that qualify for the National Housing Trust Fund and Home Investment Partnership program, and any student that lost access to in-person instruction for a significant amount of time.

Disproportionately Impacted Households include low-income households and communities, defined as those at or below 185% FPG or 40% AMI, households residing in qualified census tracts, households that qualify for certain Federal benefits, households receiving services provided by tribal governments, and households residing in the U.S. territories or receiving services from those governments.

Treasury recognizes the enumerated projects below, as eligible to respond to disproportionate impacts of the pandemic on households and communities:

- Pay for community health workers to help households access health and social services;
- Remediation of lead paint or other lead hazards;
- The creation of primary care clinics, hospitals, integration of health services into other settings, and other investments in medical equipment and facilities designed to address health disparities;
- Housing vouchers and assistance relocating to neighborhoods with higher economic opportunity;
- Investments in neighborhoods to promote improved health outcomes;
- Improvements to vacant and abandoned properties, including rehabilitation or maintenance, renovation, removal, and remediation of environmental contaminants, demolition or deconstruction, greening, vacant lot cleanup, and conversion to affordable housing;
- Services to address education disparities, including assistance to high-poverty school districts and educational and evidence-based services to address student academic, social, emotional, and mental needs;
- The construction of schools and other education equipment and facilities.

to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its **negative economic impacts continued...**

Impacted and Disproportionate Small Businesses and Non-Profits

Even during a period of pandemic recovery, a record-high 48% of **small business** owners nationally report unfilled job openings in May 2021. **Non-profits** have faced similar economic and financial challenges.

Treasury has indicated impacted and disproportionately impacted small businesses and nonprofits. Recipients can identify impacted small businesses and non-profits by considering decreased revenue, financial insecurity, increased costs, capacity to weather financial hardship, and challenges covering payroll, rent, mortgage, or other operating costs. Disproportionately impacted businesses are small businesses operating in qualified census tracts, businesses operating in tribal governments, and businesses operating in U.S. territories.

Assistance for impacted small businesses and non-profits include:

- Grants or loans to mitigate financial hardship;
- Technical or in-kind assistance or other services that mitigate negative economic impacts of the pandemic.

Assistance to disproportionately impacted small businesses include:

- Rehabilitation of commercial properties, storefront improvements, and façade improvements;
- Technical assistance, business incubators, and grants for start-up or expansion costs for small businesses;
- Support for microbusiness, including financial, childcare, or transportation costs.

Local governments have faced extensive revenue loss, which has resulted in staff layoffs. Governments can hire up to the pre-pandemic baseline that is adjusted for historic underinvestment in the public sector, providing additional funds for employees who experienced pay cuts or were furloughed, avoiding layoffs, providing worker retention incentives, and paying for ancillary administrative costs related to hiring, support, and retention.

Aid to Impacted Industries

Treasury indicates that the travel, tourism, and hospitality sectors are considered impacted under the Final Rule. If the industry is outside the travel, tourism, and hospitality sectors, the industry is impacted if the industry experienced at least 8% employment loss from pre-pandemic levels or is experiencing comparable or worse economic impacts as the national travel, tourism, and hospitality sectors as of the date of the Final Rule and the impacts resulted from the COVID-19 public health emergency.

Treasury recognizes the following enumerated projects as eligible responses to impacted industries:

- Aid to mitigate financial hardship, such as supporting payroll costs, lost pay and benefits for returning employees, support of operations and maintenance of existing equipment and facilities;
- Technical assistance, counseling, or other services to support business planning;
- Covid-19 mitigation and infection prevention measures.

for the provision of government services to the extent of the reduction in revenue

The Final Rule has provided two ways governments can calculate lost public sector revenue including a Standard Allowance of up to \$10 million dollars or a revenue calculation.

If a recipient wishes to utilize the revenue calculation provided by the U.S. Department of Treasury, recipients must calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g. December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient. Recipient can choose whether to use calendar or fiscal year dates but must be consistent throughout the period of performance.

To **calculate revenue loss** at each of these dates, recipients must follow a four-step process:

- 1.) Calculate revenues collected in the most recent full fiscal year prior to the public health emergency (i.e., last full fiscal year before January 27, 2020), called the *base year revenue*.
- 2.) Estimate *counterfactual revenue*, which is equal to the following formula, where n is the number of months elapsed since the end of the base year to the calculation date:

$$\text{Revenue Reduction} = \text{Base Year Revenue} \times (1 + \text{growth adjustment}) \left(\frac{N}{12} \right)$$

The *growth adjustment* is the greater of either a standard growth rate – 5.2 percent – or the recipient’s average annual revenue growth in the last full three fiscal years prior to the COVID-19 public health emergency.

- 3.) Identify *actual revenue*, which equals revenues collected over the twelve months immediately preceding the calculation date. Recipients must adjust actual revenue totals for the effect of tax cuts and tax increases that are adopted after the date of the adoption of the final rule (January 6, 2022).
- 4.) Revenue loss for the calculation date is equal to *counterfactual revenue* minus *actual revenue* (adjusted for tax changes) for the twelve-month period. If actual revenue exceeds counterfactual revenue, the loss is set to zero for that twelve-month period. Revenue loss for the period of performance is the sum of the revenue loss on for each calculation date.

Treasury’s [definition of Revenue](#) excludes all federal funding, even intergovernmental transfers from the federal government. The above division offers a great amount of flexibility for local governments; however, all services must entail direct provision of services to citizens. If a recipient chooses to elect the standard allowance or the calculation mentioned above, the recipient will not be able to change or alter that decision. Government services includes construction of schools or hospitals, road building and maintenance, the creation of health services, funding government administration staff and administrative facility maintenance, environmental remediation, and the provision of police, fire, and other public safety services.

The Government Finance Officers Association, in partnership with the National Association of Counties, created [a beta-tested Excel document](#) to calculate revenue loss. For more information, please visit the [Budget Shortfalls website of the NLC](#).

to respond to **workers performing essential work** during the COVID-19 public health emergency

ARPA defines **essential workers** as those who promote the health and wellbeing of their communities. They are working in the critical infrastructure sectors listed below or other necessary sectors determined by chief governmental officers. Essential workers regularly perform in-person work, interact with others at work, or physically handle items handled by others in critical infrastructure sectors. Examples of critical infrastructure sectors include:

- Healthcare
- Transportation
- Grocery and Food Production
- Tourism
- Education and Childcare
- Sanitation
- Public Health and Safety
- Hospitality

Essential workers can be offered premium pay, either directly or through grants to third-party employers with essential workers. **Premium pay** is an amount up to \$13/hour in addition to wages or renumeration otherwise received by the worker. The aggregate amount of premium pay may not exceed \$25,000 per worker. Compensation of those **lower income** workers who perform essential work should be prioritized. If premium pay increases a worker's total pay above 150% of the higher value of their average annual wage for all occupations for either [the state of Indiana](#) or [residing county](#), the local government must provide a public and written justification of how the expenditure responds to workers. Premium pay may be provided retroactively, dating back to January 27, 2020, the start of the pandemic.

Workers eligible for premium pay must have been in-person, thus those engaged in telework performed from a residence are excluded from this category.

No metropolitan city, nonentitlement unit of local government, or county may use funds...for deposit into any **pension fund**

Making a deposit into any pension fund is explicitly prohibited in the American Rescue Plan Act. The Final Rule does not permit CLFRFs to be used to make a payment into a pension fund if both:

1. The payment reduces a liability incurred prior to the start of the COVID-19 public health emergency; and
2. The payment occurs outside the recipient's regular timing for making such payments.

A "deposit" is not a "payroll contribution," which occurs when employers make payments into pension funds on regular intervals, with contribution amounts based on a pre-determined percentage of employees' wages and salaries.

If an employee's wages and salaries are an eligible use of CLFRF, **their covered benefits are also an eligible use of CLFRF**. Covered benefits include paid leave, Federal Insurance Contributions Act taxes, employee and workers' compensation insurance, retirement, and Federal and State unemployment benefit plans.

to make necessary investments in **water, sewer, or broadband infrastructure**

Projects in water, sewer and broadband should use strong labor standards and support a recovery not only through high-quality lasting infrastructure but also through healthy employment opportunities.

Given the critical need for **investments in clean water and sewage**, the definition of appropriate projects in this category is broad. Eligible uses of the CLFRF are aligned with projects that can receive funding from the Environmental Protection Agency's Clean Water State Revolving Fund ([CWSRF](#)) and Drinking Water State Resolving Fund ([DWSRF](#)), such as:

CWSRF:

- Construction of publicly owned treatment works;
- Projects pursuant to implementation of a nonpoint source pollution management program;
- 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;
- 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.

DWSRF

- 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 systems for water storage;
- Green infrastructure, including green roofs, rainwater harvesting collection, permeable pavement;
- Storage of drinking water, such as to prevent contamination or equalize water demands;
- Purchase of water systems and interconnection of systems;
- New community water systems.

The **Indiana Finance Authority** has been allocated \$100 million from Coronavirus State Fiscal Recovery Funds to provide grant funding to Indiana utilities for wastewater, drinking water and storm water projects in a new program called [SWIF](#)

ARPA alone does not trigger Bacon-Davis wages. If CLFRF are paired with federal funds that require Bacon-Davis wages, then Bacon-Davis wages must be employed.

to make necessary investments in **water, sewer, or broadband infrastructure**

Rural Hoosiers have disproportionately lacked sufficient **broadband** infrastructure as Internet access has become almost necessary for every facet of daily life including work, study, and healthcare.

Recipients may pursue investments in broadband infrastructure meeting technical standards detailed below, as well as an expanded set of cybersecurity investments.

If a recipient wishes to create broadband infrastructure, they are to follow the following steps:

- **Identify an eligible area for investment**
 - Areas of investment include areas that lack access to reliable high-speed broadband connections, areas that lack affordable broadband, or areas that lack reliable services for broadband.
- **Design a project to meet high-speed technical standards**
 - Recipients are required to design projects that reliably meet or exceed symmetrical 100 Mbps download and upload speeds.
- **Require enrollment in a low-income subsidy program**
 - Recipients must require the service provider of a broadband project that provides services to households either:
 - Participate in the Federal Communication Commission's affordable connectivity program
 - Provide access to a broad-based affordability program to low-income consumers that provides benefits commensurate to the Affordable Connectivity Program.

If required speeds are unattainable due to cost, geography or topography, then completed projects should deliver service that reliably meets or exceeds 100 Mbps download and between 20 and 100 Mbps upload speeds and be scalable to a minimum of 100 Mbps symmetrical for download and upload speeds. Recipients are encouraged to provide last-mile projects service to unserved or underserved households and businesses, which means prioritizing deployment in places that does not yet have at least 25 Mbps of download speed and 3 Mbps of upload speed. Additionally, CLFRF funds may be used for modernization of hardware and software for cybersecurity systems using this funding.

*To best utilize your CLFRF allocation, communities should continue to monitor potential federal funding for projects that align with those outlined above, such as The [American Jobs Act](#). Currently, it expects to invest \$111 billion to various water, sewer and broadband projects. Overlap with potential ARPA projects may include:

- Replacing the nation's lead pipes and service lines;
- Supporting clean water infrastructure across rural America; and
- Reducing the cost of broadband internet service and promoting more widespread adoption

More options for funding water, sewer, and broadband projects are available from various State Agencies.. Applications for grants are being accepted until July 15, 2021. [The Office of Community and Rural Affairs](#) is proud to offer the [Next Level Connections Broadband Grant Program](#). Individual awards will reach no more than \$5 million and will be assigned competitively.

Certain services are eligible when provided in a **Qualified Census Tract (QCT)**, to families living in QCTs, or in **other communities adversely affected** by the public health crisis.

CLFRF allows a broad use of funds to benefit communities who were hit hardest by the pandemic. Many [Qualified Census Tracts](#), which are geographic communities with a large proportion of low-income residents, were adversely affected by the pandemic. The Department of Housing and Urban Development has defined qualified census tracts as those areas that must have 50 percent of households with incomes below 60 percent of the Area Median Gross Income (AMI) or have a poverty rate of 25 percent or more. Services in this section are appropriate for QCTs as well as other populations, households or neighborhoods that have disproportionately suffered due to the pandemic. When determining areas that fall under this category but are **not** QCTs, there must be sufficient evidence to support a disproportionate impact.

Facilitating access to resources that improve health outcomes is necessary to shrink the divide of health equality in this country. Appropriate ways to close the gap include:

- Funding health workers to help community members access health services and services to address the social determinants of health;
- Promoting healthier living environments by investing in parks, public plazas, and other outdoor recreation spaces;
- Supporting housing services to support healthy living environments and neighborhoods conducive to mental and physical wellness;
- Hiring navigators to assist community members with finding and applying for Federal, State, and local public benefits or services;
- Investing in Community Violence Intervention (CVI) programs, such as evidence-based practices like focused deterrence and street outreach with wraparound services like trauma recovery and housing and relocation services;
- Remediating lead paint or other lead hazards to reduce risk of elevated blood lead levels among children; and
- Investing in evidence-based community and domestic violence intervention programs to prevent and mitigate the increase in violence during the pandemic.

QCTs, other low-income communities and communities of color also faced exacerbating effects on economic inequality, so funds may **address disproportionate negative economic effects due to the COVID-19 public health emergency** in the following ways:

- Investing in housing and neighborhoods to strengthen communities by supporting unhoused individuals and increasing supply of affordable and high-quality living units;
- Addressing educational and childhood welfare disparities by expanding early learning services and promoting evidence-based practices that address mental health needs of students; and
- Elevate healthy childhood environments through expanding childcare and enhancing services for child welfare-involved families.

To review the Qualified Census Tract Map, recipients can review the Qualified Census Tract Map, provided by the Office of Policy Development and Research [here](#).

RESTRICTIONS & RECOUPMENT

Restrictions

The American Rescue Plan Act offers considerable freedom for communities responding to the effects of the coronavirus public health crisis. Restrictions are explicitly mentioned in the Final Rule and include two categories:

- Statutory restrictions under the American Rescue Plan Act (offsetting a reduction in net tax revenue and deposits into pension funds); or
- Other Restrictions on use (debt service and replenishing reserves, settlements and judgments, and general restrictions).
- Funds **may be used to cover match or cost-share requirements under the “revenue loss” eligible category**. Funds outside of this category cannot be used for match or cost-share requirements.
- Funds must entail direct provision of services to citizens and therefore **cannot pay interest or principal on outstanding debt or replenish a rainy-day fund**. Purchasing consent decrees or legal settlements are also prohibited.
- Funds **cannot pay down unfunded pension liabilities nor can they be used for deposits into pension funds**. Under certain cases, CLFRF can be used as OPEB or covered benefits for employees whose salaries and wages can be used with CLFRF. This is further described [on page 10](#).
- Recipients **may not use funds in violation of the conflict-of-interest requirements contained in the Award Terms and Conditions**, including any self-dealing or violation of ethic rules.
- Recipients should be aware that federal, state, and local laws and regulations also apply, including for example, environmental laws and federal civil rights and nondiscrimination requirements.

Recoupment

Failure to comply with restrictions or any other inappropriate spending of CLFRF will result in a repayment of spent funds to the Treasury. The cost of repayment will not exceed the recipient’s allotment of funds. A process for recoupment is established by the Final Rule:

- 1. Identification and Notice of Violations:** Violations will be identified via the reports provided to the Treasury or public input. If a violation is identified, the Treasury will provide a written notice to the recipient along with an explanation of such amounts.
- 2. Request for Reconsideration:** The recipient may ask that the Treasury reassess the violation within 60 calendar days of receiving a notice. The recipient should provide any additional information that may support the original spending plan. The Treasury will then respond with either the decision to affirm, withdraw or modify the original notice within 60 calendar days of receipt of the recipient’s request for reconsideration.
- 3. Repayment:** **The amount subject to recoupment must be repaid to the Secretary within 120 calendar days of receipt of final notice**. If the recipient has not requested reconsideration, the repayment must occur within 120 calendar days of the initial notice.

Treasury has clarified that, if it identifies a potential violation, it may request additional information from a recipient before initiating the recoupment process. If a state or territory is required to repay funds pursuant to the Secretary’s recoupment authority, the Secretary may reduce the amount payable to the state or territory in a second tranche payment by the amount that the state or territory would be required to repay as recoupment.



RECOMMENDED PHASES

The Office of Community and Rural Affairs has created a seven-phase guide to ensure appropriate spending and optimization of Coronavirus Local Fiscal Recovery Funds for every Hoosier community.

1. ASSEMBLE A CORE TEAM

Invoking a knowledgeable, **diverse** body of local leaders in the distribution and allocation of CLFRF will ensure a cyclopedic covering of all afflicted bodies in your community. Your goal should be to create an **inclusive and effectual list of those who will be an asset to your deployment of CLFRF funds**. Think of the people, organizations and industries who can offer the most insight to the four categories specified under [Eligible Uses](#).

All Hoosiers, in every sector and through every stage of life, have been affected by the 2020 pandemic. ARPA offers a considerable amount of monetary freedom for cities, counties and nonentitlement units of government to leverage as support. Including diverse and knowledgeable members of your community in critical conversations surrounding CLFRF spending promises a comprehensive deployment of funds.

Think about the type of diversity you want on your Core Team. Be sure to represent not only all sectors, ethnicities and socioeconomic classes but also a diverse array of family structures, education levels and geographies as well. A Core Team may include those highlighted below:

- **Government leaders** are essential to a prosperous recovery. Mayors, local economic development directors and other municipal officials must be involved in every step of CLFRF distribution to ensure successful purchases and necessary reporting.
- **Teachers and educators** have spent the last year adapting to a virtual interface and have a unique connection to younger generations. They will provide insight into the pandemic's effect on education and student wellbeing.
- **Healthcare workers** have been at the frontlines since early 2020. Including doctors, registered nurses and mental health counselors in conversations will protect community safety, both now and in years to come.

- **Nonprofit organizers** involved with overlooked and underserved populations will know how to best aid communities inordinately distressed by the pandemic.
- **Local employers** faced a flush of layoffs and terminations, a sudden loss in revenue, and over a year of business instability. Managers and small business owners have the acumen to safely returning more people to work and bolstering the local economy. Necessary to include are workers in **tourism, travel and hospitality**, or other industries that faced considerable impact.
- **Contractors, engineers and lawyers** are essential when discussing projects' feasibility.

Once you have assembled your initial list of people and organizations, **invite team members to an introductory meeting**. Iterate the goal of reviving a sense of community and discuss how all members' knowledge will ensure a flourishing recovery. Official team members will be chosen after this initial meeting, and selection should be based on insight and availability. Your committee should meet regularly: whether that is weekly, monthly or weekly during the first few months is up to you. We recommend starting with a small handful of people and later adding members to bring specific expertise as the process evolves.



Indiana Cardinal, photo by DNR

2. CREATE AN IN-DEPTH NEEDS ASSESSMENT

The Final Rule has underlined the gravity of collecting public input. Conducting a thorough investigation into your community's needs and listing the most pressing issues will provide an informational starting point for discussions of ARPA expenditure. **Engage every part of your community** when creating this assessment. When asking yourself, "Who is left out?" the answer should be no one.

Throughout the Final Rule, the Treasury has stressed the importance of **public input**. Communities have changed, and the communities you're currently engaging are different than the communities in January 2020. We encourage you to take sufficient time to plan for expending these funds by creating a tool that **identifies pressing needs in your community**. The COVID-19 public health emergency upended every American's life, especially lower- and middle-income communities and communities of color. If you have a Qualified Census Tract in your jurisdiction, be sure to interact with the families living and businesses operating there to fully assess their needs.

The more residents and businesses engaged, the more information you have, and the more effective your CLFRF expenditures will be. While Town Halls can be an effective way to reach community members, attendees are often a vocal but small cohort. To ensure communication with all neighborhoods and demographics, OCRA invites Core Teams to both hold interviews with local leaders and administer accessible surveys.

In **semi-structured interviews**, talk to community leaders of underserved groups, including disabled citizens and citizens facing homelessness. Be sure to recognize how different communities are adversely affected by COVID-19.

Since Town Halls are not accessible for everyone, we encourage **online surveys** to be distributed with a large window to maximize participation. Questionnaires should address **both** citizens and local businesses. Circulate surveys through social media, newsletters and by printing QR codes that link to the questionnaires and posting them in frequented places, like a school or local bar. Since this survey will be volunteer-based, emphasize that the surveys will inform a needs assessment, which will apprise local governments in using taxpayer dollars to aid the community after COVID-19.

Inviting community members to participate in the needs assessment will establish a holistic account of how citizens and businesses were affected by the COVID-19 public health emergency. Additionally, valuing their input will make constituents feel involved in the recovery process, rebuilding the sense of community lost during isolation. Casting a broad net to hear feedback will not only expand your options for CLFRF aid but will also boost community morale and increase trust in local government. To maximize participation, we recommend:

1. Using familiar and user-friendly software. [Google Forms](#) and [SurveyMonkey](#) are popular and free online questionnaire makers.
2. Distributing surveys throughout your community with a wide response window. Allowing citizens minimum three weeks to respond will ensure wide response.
3. Translating the survey in a different language if your community has a large population of ESL learners.

In ample time, once all members of and business operators in your community have been able to provide feedback, create an in-depth needs assessment in the form of a list, with the most pressing, urgent needs at the top.

3. DEVELOP A VISION

Given what you have gathered from Steps 1 and 2, create a cohesive vision that will **inspire your community and guide decision-making**. Your vision will provide clarity in articulating your road to recovery, and a clear mission statement will help secure funding from [federal grants](#).

Your Vision Statement should adhere to the needs listed in your assessment. For instance, if a community is struggling with educational lapsing, internet access, and widespread languishing, an appropriate Vision is, **“To restore optimism and fraternity in while prioritizing students’ education through expanding broadband and providing educators with premium pay.”**

A Vision Statement will illustrate the priorities of your community as well as the organizational skills of your department. Allowing your Vision Statement to guide applications for competitive funding will give you a comparative advantage. This step should be recursive, amended with ongoing community feedback.

4. FOSTER COMMUNITY ENGAGEMENT

Inviting communities to participate in the allocation of Coronavirus Local Fiscal Recovery Funds will ensure every afflicted sector has appropriate attention and will inspire the strength and resilience in communities.

Community engagement should be a theme echoing throughout every step of your allocation process. While your Core Team represents every sector and demographic, your Vision Statement should encourage explicit communication with all community members. After an initial Vision is created, public comment should be encouraged to ensure a vast use of CLFRF. Continue rewriting your vision based on incoming public comments.



Cambridge City, Indiana

Community engagement will not only ensure a wide-reaching allocation of CLFRF but also increase trust in and relieve stress on local governments. Communities emerging from the public health emergency are holding onto the atmosphere of urgency borne out of the pandemic, and this stress is being relayed on local units of governments. Communicating with residents through direct engagement will publicize the work the government is doing while instating trust of constituents in the government. Potential **ways to inspire community engagement** are highlighted below:

- **Online participatory budgeting** is a democratic method to involve citizens in the identification, discussion and prioritization of projects funded by a public budget. The city of [Durham, NC](#), initiated a participatory budgeting program to assess where grant funds should go related to the coronavirus pandemic.
- **Hold accessible town halls** to discuss Vision Statements. Meeting at a central location outside of business hours will ensure varied participation.
- **Engage underprivileged and underserved populations** by consistently asking members of these communities for input and advice. Encourage their expertise throughout every rewrite and invite the leaders of these populations. They will provide knowledgeable insight into a holistic recovery.

5. EXPLORE OTHER FUNDING OPTIONS

Local Fiscal Recovery Funds are a very flexible extension of the American Rescue Plan Act but are not the only accessible endowments. Be sure to exploit all avenues to ensure a wholistic plan of relief.

The American Rescue Plan has many avenues of funding available to Hoosiers. The Local Fiscal Recovery Funds are only a piece of the puzzle; they are flexible aid dollars provided directly to local units of government. We recommend securing funding from other sources and then using CLFRF as a last resort. Drexel University created an [Investment Guide](#) with all funding avenues established by ARPA. Below are a sample of featured programs, including expansions of federal grants and the creation of competitive funds. Local governments are encouraged to share applicable grants and businesses and constituents and check other agencies for sources of funding, such as the [United States Department of Agriculture](#).

Local and Rural Economies

- [Restaurant Revitalization Fund](#)
 - Incurred and additional eligible expenses for food and beverage businesses
 - \$28.6 billion available until expended
- [Rural Community Facilities Program Grants](#)
 - To health and nutrition-related infrastructure necessary to address COVID-19 for public bodies with populations under 20,000
 - \$500 million available, deadline to be announced

Health

- EPA Grants for Pollution in Low-income Communities
 - Identify and address disproportionate environmental or public health harms and risks in low-income populations.
 - \$100 million available until expended.
- Rural Provider Relief

- Rural healthcare providers can apply to the Secretary of the Treasury to receive funds for expenses and lost revenues attributable to COVID-19.
- \$8.5 billion available until expended.

Arts, Humanities and Education

- [Shuttered Venue Operators Grant](#)
 - Provide relief to live venue and museum operators who have suffered economic loss.
 - \$1.3 billion available until expended
- [E-rate Grants](#)
 - Public and private schools and public libraries can apply to be reimbursed for purchasing internet access and connected devices for students, educators and library patrons who lack home internet access or a connected device
 - \$7.2 billion available until September 30, 2030



Second Street, Aurora, IN, photo by Indiana Landmarks

6. FINALIZE & IMPLEMENT PLAN

Every part of your Implementation process should be **deliberate and transparent**. Keeping track of your programs and their relations to COVID-19 from the beginning will expedite the reporting process. The arrow diagram on this page reiterates the weight of connecting expenditures to consequences of the pandemic.

Integrating your Needs Assessment, Vision Statement, community input and varied funding sources, your Core Team should finalize a plan, listed in order of priority. A good benchmark for gauging the precedence of projects is asking, "What would we do if we didn't have these funds?" This will keep your community needs central to planning and implementation. Remember, CLFRF do not need to be obligated until December 2024, and the performance period lasts until the end of 2026. There is substantial time to create a detailed plan. Your plan should include projects that are financially possible but also achievable with your capacity. This includes lawyers, engineers, contractors, construction workers and other members of your Core Team, all who are necessary to see these projects to completion.

The [National League of Cities](#) has issued [recommendations](#) for your entire CLFRF allocation process, all of which are important to keep in mind:

- Use dedicated grants and programs first whenever possible and save the Local Coronavirus Fiscal Recovery Funds for gaps and priorities not eligible for other federal and state assistance programs. Treat ARPA funding as a last-effort filler.
- Assess government operations and community needs by getting input from key staff and stakeholders to help create a comprehensive needs assessment.
- Prioritize funding to ensure fiscal stability and returning your residents to work.
- Maintain records and document success to create long-term information infrastructure for your future leaders.
- Ensure your Congressional Delegation is part of your success stories by inviting them to participate in re-openings, ribbon cuttings, and other ceremonies.

With a plan finalized and funding secured, implementation must be carried out deliberately and with accurate reporting. The arrow figure below will ensure the eligibility of potential projects and services for your community.

Framework to Assess Eligibility of Projects and Services

Identify the harmful effect of COVID-19 the activity will address.

Ascertain the causal or compounding connection.

Assess for disproportionate impact on distressed populations or sectors.

Determine how to prove the expense produces the expected outcome.

6. REPORT

The deliberateness and transparency of the Implementation step should easily translate to your necessary reporting. Project and Expenditure Reports are due quarterly or annually, and inappropriate expenses will be accounted for by SBOA audits. The Treasury has provided the following diagram to assist recipients in notating which reports are relevant and their corresponding due dates

Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category. <i>Note: NEUs were not required to submit an Interim Report</i>	By January 31, 2022, and then 30 days after the end of each quarter thereafter <i>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs will be April 30, 2022.</i>	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
2	Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding, and NEUs that are allocated more than \$10 million in SLFRF funding.			By April 30, 2022, and then annually thereafter
3	Tribal Governments that are allocated more than \$30 million in SLFRF funding			
4	Tribal Governments that are allocated less than \$30 million in SLFRF funding			
5	Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding.			

The importance of reporting cannot be understated. The State Board of Accounts will be auditing communities to ensure the proper deployment of funds. Though this sounds scary, think of it as a tool: Proper reporting will facilitate ARPA spending appropriate with the regulations and will help ensure no repayment of CLFRFs.

For reporting, we recommend 1.) Identifying the harmful effect of COVID-19 and the activity that will respond, 2.) ascertain the casual or compounding connection, 3.) Assess for disproportionate impact on distressed populations or sectors, and 4.) Prove the expense produces the expected outcome. Investments in sewer, water and broadband are presumed to be investments in public health, and government services spent to the extent of a revenue reduction do not need to address the coronavirus pandemic; the diagram below mainly accounts for the first three categories. For other questions, please visit the [NLC's Meeting Reporting Requirements website](#) and the [Treasury's Compliance and Reporting Guidance](#).

INTERIM REPORT WORKSHEET

Please summarize expenditures in terms of Expenditure Category, listed in [Appendix 1 of the Treasury's Compliance and Reporting Guidance](#). The "Summarize Expense" heading should also include obligations.

1. Response to the COVID-19 Public Health Emergency

Summarize Expense	Date	Amount	Relation to COVID-19 Containment and Mitigation

2. Response to Negative Economic Impacts

Summarize Expense	Date	Amount	Relation to Negative Economic Impacts

3. Replace Lost Government Revenue

1. Base year general revenue
2. Fiscal year end date
3. Growth adjustment (either 4.1% or average general revenue growth over 3 years prior to pandemic)
4. Actual general revenue as of the twelve months ended December 31, 2020
5. Estimated revenue loss due to the COVID-19 public health emergency as of December 31, 2020
6. Explanation of how revenue replacement funds were allocated to government services

4. Response to Workers Performing Essential Work

Summarize Expense	Date	Amount	How Essential Workers are Helped

5. Investment in Water, Sewer and Broadband Infrastructure

Summarize Expense	Date	Amount	This is _____ Infrastructure: (circle one)		
			Water	Sewer	Broadband
			Water	Sewer	Broadband
			Water	Sewer	Broadband

PROJECT AND EXPENDITURE REPORT WORKSHEET

Projects

Projects are defined as new or existing eligible government services or investments funded in whole or in part by CLFRF. For each project, please include:

1. Project name.
2. Project identification number, created by the recipient.
3. Project expenditure category, listed in [Appendix 1 of the Treasury's Compliance and Reporting Guidance](#).
4. Expenditures, categorized by a. Current period obligations, b. Cumulative obligations, c. Current period expenditures, and d. Cumulative expenditures.
5. Description, 50 to 250 words describing the project in sufficient detail, providing understanding of the major activities that will occur.
6. Status of completion, categorized by a. Not started, b. Completed less than 50%, c. Completed more than 50%, or d. Completed.
7. Demographic distribution, describing whether the project targets economically disadvantaged communities such as QCTs.

Subawards

Provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient that are greater than or equal to \$50,000. For each Contract, Grant, Loan, Transfer or Direct Payment greater than or equal to \$50,000, please include:

1. Subrecipient identifying and demographic information (e.g. DUNS number and location)
2. Award number
3. Award date, type, amount and description
4. Award payment method (reimbursable or lump sum payment)
5. Expiration date for loans
6. Primary place of performance
7. Related project name
8. Related project identification number, created by the recipient
9. Period of performance start and end date
10. Quarterly obligation amount
11. Quarterly expenditure amount
12. Projects
13. Additional programmatic performance indicators for select Expenditure Categories

NEUs

For their first report submitted by October 31, 2021, NEUs must provide:

1. Copy of the signed award terms and conditions agreement
2. Copy of the signed assurances and compliance with Title VI of the Civil Rights Act of 1964
3. Copy of actual budget documents validating the top-line budget total provided to the State as part of the request for funding.

Recovery Plan Performance Report

Recovery Plan Performance Reporting Sections

The United States Department of Treasury has provided a breakdown of sections that will be required in each Recovery Plan Performance Report including:

- **Executive Summary**
- **Uses of Funds**
 1. Public Health
 2. Negative Economic Impacts
 3. Services to Disproportionately Impacted Communities
 4. Premium Pay
 5. Water, sewer and broadband infrastructure
 6. Revenue replacement
- **Promoting Equitable Outcomes**
 1. Goals: Are there particular historically underserved, marginalized, or adversely affected groups that you intend to serve within your jurisdiction?
 2. Awareness: How equal and practical is the ability for residents or businesses to become aware of the services funded by the SLFRF?
 3. Access and Distribution: Are there differences in levels of access to benefits and services across groups? Are there administrative requirements that result in disparities in ability to complete applications or meet eligibility criteria?
 4. Outcomes: Are intended outcomes focused on closing gaps, reaching universal levels of service, or disaggregating progress by race, ethnicity, and other equity dimensions where relevant for the policy objective?
- **Community Engagement**
- **Labor Practices**
- **Use of Evidence** – The Recovery Plan should indicate whether SLFRF funds are being used for evidence- based interventions and/or if projects are being evaluated through rigorous program evaluations that are designed to build evidence.
- **Table of Expenses by Expenditure Category**
- **Project Inventory**
- **Performance Report**
- **Required Performance Indicators and Programmatic Data**
 1. Household Assistance:
 1. Number of people or households receiving eviction prevention services
 2. Number of affordable housing units
 2. Negative Economic Impacts:
 1. Number of workers enrolled in and completing sectoral job training programs
 2. Number of people participating in summer youth employment programs
 3. Education Assistance:
 1. Number of students participating in evidence-based tutoring programs
 4. Healthy Childhood Environments:
 1. Number of children serviced by childcare and early learning
 2. Number of families served by home visiting.

Checklist

This checklist is a recommendation from OCRA to give an aerial view of steps to complete each phase.

ASSEMBLE A TEAM [\(p. 19\)](#)

- List sectors and demographics you want represented by your Team
- Contact potential Team members to gauge interest and availability
- Hold introductory meeting, either virtually or in-person
- Confirm final team members and share contact information

CREATE AN IN-DEPTH NEEDS ASSESSMENT [\(p.20\)](#)

- Hold frequent interviews
- Create and release accessible surveys that reach all citizens and business locations
- Note repeated themes and list needs in order of importance

DEVELOP A VISION [\(p. 21\)](#)

- Brainstorm programs and services that will address needs and rank by importance and feasibility
- Continue rewriting until all members and sectors of your community feel represented.

FOSTER COMMUNITY ENGAGEMENT [\(p. 21\)](#)

- Share your vision with members of the community on a public platform
- Welcome and encourage feedback
- Modify Vision Statement as necessary

FINALIZE & IMPLEMENT PLAN [\(p. 23\)](#)

- Submit ordinance to the State Board of Accounts
- Identify, apply for, and confirm additional sources of funding [\(p. 22\)](#)

REPORT [\(p. 24\)](#) [\(p. 25\)](#) [\(p. 26\)](#) and [\(p. 27\)](#)

- Designate a reporter to record ARPA expenditures
- Track spending, classified by funding source
- Study worksheets for the Interim Report [\(p. 25\)](#) and Project and Expenditure Report [\(p. 26\)](#)
- Submit an interim report (**metropolitan cities and counties only**) by August 31, 2021.
- Submit quarterly Project and Expenditure reports through the end of the award period on December 31, 2026 (**metropolitan cities and counties only**)
- Submit annual Project and Expenditure reports through the end of the award period on December 31, 2026 (**nonentitlement units of government only**)
- Submit annual Recovery Plan Performance reports through the end of the award period on December 31, 2026 (**cities and counties with populations over 250,000 only**)

For a full list of reporting deadlines, please review the United States Department of Treasury Final Rule Compliance and Reporting Guidance located [here](#).