American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Fund (SLFRF) Compliance and Reporting For Non- Entitlement Cities (NEUs)

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Iowa League of Cities Webinar

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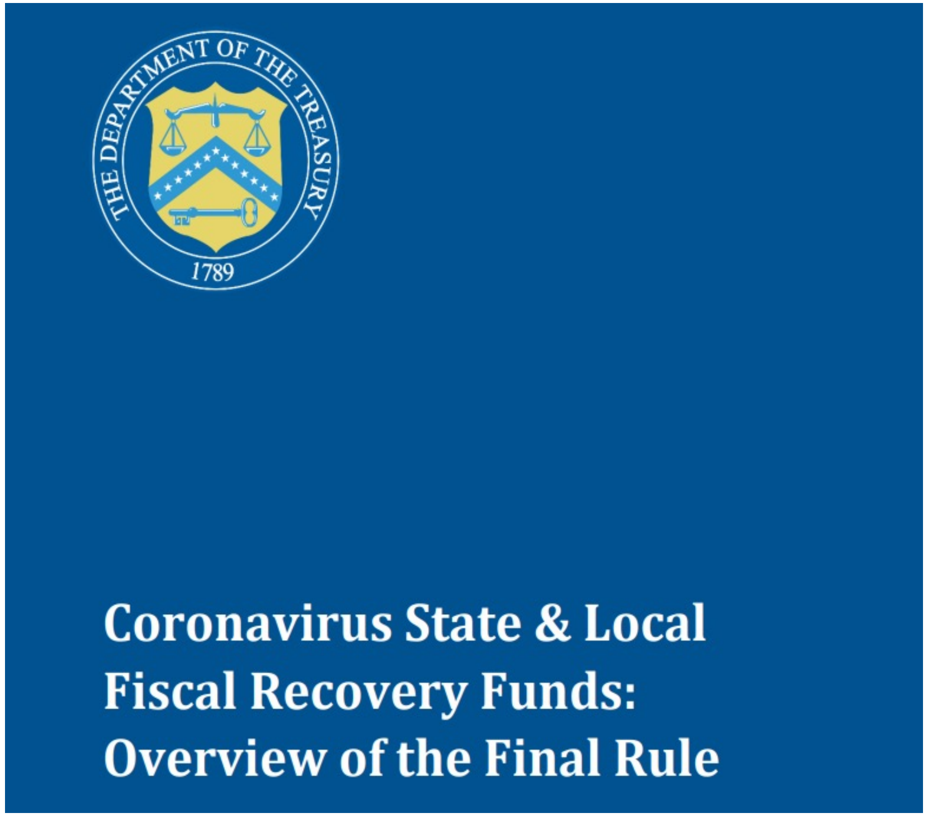
What is the ARPA SLFRF?

- Provided grant funding to cities to respond to COVID-19 pandemic
- Funds provided to cities on a per capita basis
- All funding received must be **obligated** before the end of 2024
- All funding must be spent before the end of 2026
- Compliance report must be submitted by non-entitlement cities (NEUs) annually by April 30th through 2027

SLFRF Final Rule

The Final Rule determined eligible and ineligible use of funds. Full text to the Final Rule can be found at: https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-Overview.pdf



Final Rule: Ineligible Uses

- Funding may not be used directly or indirectly to reduce property taxes
- Deposits into pension funds are prohibited
- Cannot be used to repay debt service
- May not be used to for judgements or settlements
- Use on projects prior to March 2021 are ineligible

Final Rule: Eligible Uses

Standard Allowance for Revenue Loss Up to $10 Million

- Assumption all recipients experienced a loss due to COVID-19
- Cities can use the funding received for “government services” which provides the most flexibility on use of funds: **depending on use, funding would still be subjected to quote and competitive bidding requirements in Chapter 26 ($65,000 horizontal, $81,000 / $196,000 vertical)**
- By taking the standard allowance the reporting process is simpler / streamlined
- Almost every NEU city in Iowa took the standard allowance

Final Rule: Categories Eligible If Not Taking Standard Allowance

- Premium pay (prior to March 2021)
- Responding to Public Health and Economic Impacts
- Water and Sewer Infrastructure
- Broadband Infrastructure
- A few other uses

Final Rule: Obligating and Expending Funds

Funds must be obligated by December 31, 2024, and expended by December 31, 2026. It is recommended that the city pass a resolution allocating funds if they have not done so. A sample resolution can be found on the league's website at: https://iowaleague.org/resource/american-rescue-plan-act-arpa/

In addition, cities must enter into contracts and/or agreements prior to the end of 2024 to meet the obligation requirements. **Any remaining ARPA funds not obligated by the deadline must be returned to the Department of Treasury.**

RESOLUTION 22-XX

RESOLUTION FOR AMERICAN RESCUE PLAN ACT (ARPA) ALLOCATION

WHEREAS, on March 11, 2021, the President of the United States signed into law the American Rescue Plan Act (ARPA) to provide continued relief from the public health and economic impacts of the COVID-19 public health emergency; and

WHEREAS, ARPA created the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) that provided direct funding to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency; and

WHEREAS, the City of __________ has accepted an allocation of SLFRF in the amount of _________, payable in two tranches; and

WHEREAS, the City of ________ is in receipt of both tranches in the amount of ___________; and

WHEREAS, SLFRF provides needed fiscal relief for recipients that have experienced revenue loss due to the onset of the COVID-19 public health emergency; and

WHEREAS, Treasury presumes that up to $10 million in revenue has been lost due to the public health emergency and recipients are permitted to use that amount (not to exceed the award amount) to fund "government services."; and

WHEREAS, Recipients may elect a "standard allowance" of $10 million to spend on government services through the period of performance; and

WHEREAS, All recipients may elect to use this standard allowance instead of calculating lost revenue using the formula provided by the U.S. Department of the Treasury, including those

Obligating and Expending Funds

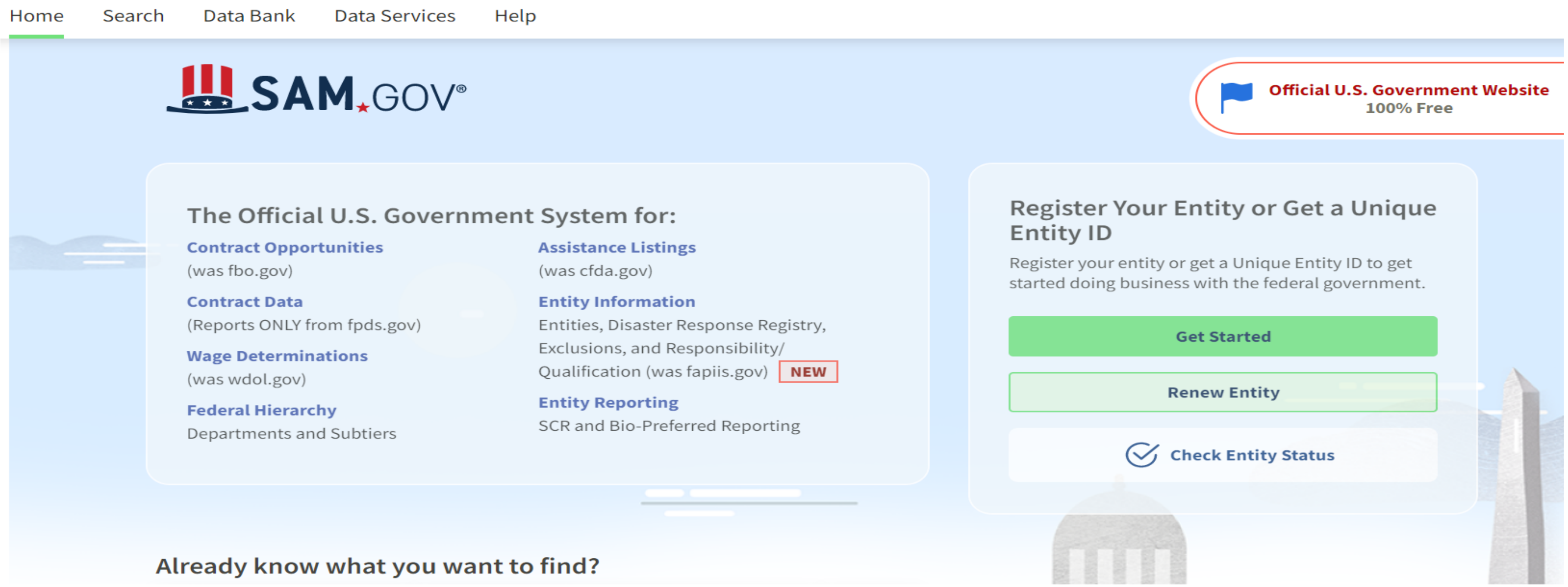
What Is an Obligation?

- From the Final Rule: “an order placed for property and services and entering into contracts, subawards, and similar transactions that require payment.”
- Be mindful of the definition of obligation. It is not just budgeting the money, a municipality must go further and create a contract, subaward or similar transaction requiring payment prior to the end of 2024.
- Start planning now to meet the obligation requirements.

SLFRF Compliance Reporting

SAM.gov

SAM is the official government-wide database to register with in order to do business with the U.S. government. After SAM registration your city is assigned a Commercial and Government Entities (CAGE) code and a Unique Entity Identifier (UEI) number.



SAM.gov

- SAM.gov accounts must be renewed annually
- To complete the ARPA SLFRF compliance report, SAM.gov registration must be up to date, and the city's UEI number may be needed
- UEI is a "Unique Entity Identifier" 12-digit number, and can be looked up on the SAM.gov website
- If you are having difficulty with SAM registration, registration renewal, or other assistance needed, visit https://sam.gov/content/help, or call the Federal Service Desk at (866) 606-8220.

SAM.gov Help Videos

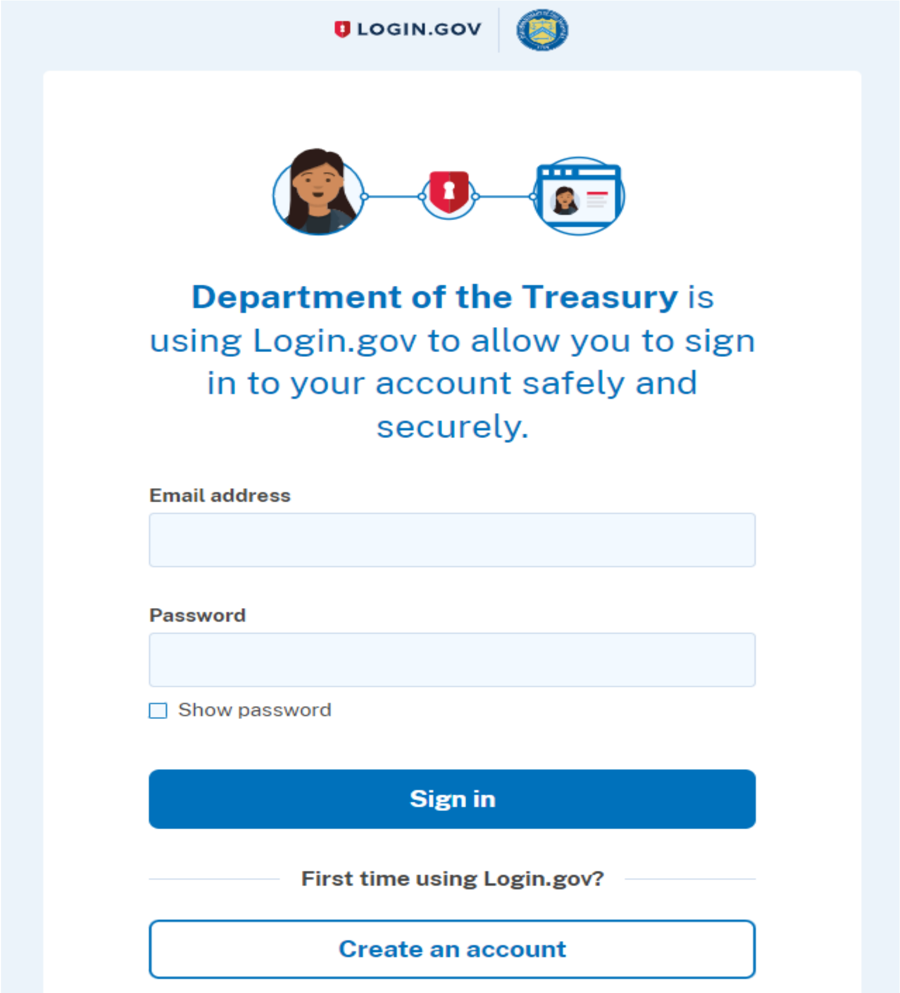
- Tutorial for new SAM.gov users: https://www.youtube.com/watch?v=Zfr7poeQfSg

- How to get UEI without completing registration process and providing documentation to validate your entity: https://www.youtube.com/watch?v=C87wSCYKTcE

- Navigating the registration process: https://www.youtube.com/watch?v=YZ6LM69niuk

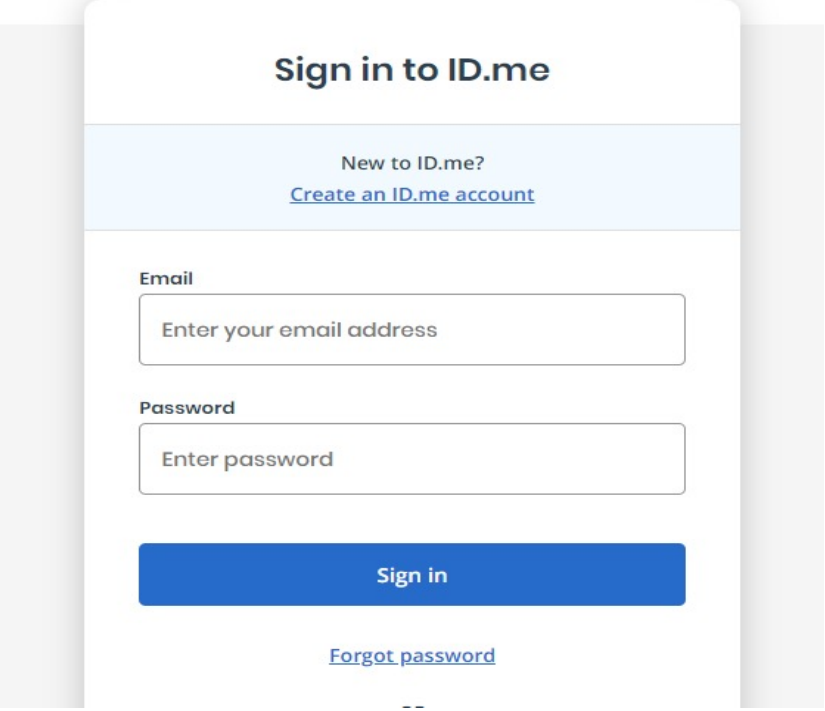
Accessing Treasury Portal Through Login.gov

- Link to Treasury Portal at Login.gov: https://secure.login.gov
- Login.gov accounts are specific to a person, not your city
- If you are new to your role and are tasked with filing the ARPA report, you will need your own account (cannot use the email address of the person that was in your role before you)
- If you are in this situation described above, you will need to reach out to the Department of Treasury to gain access to the portal; reach out to bill.goldy@iowaleague.org for guidance/assistance



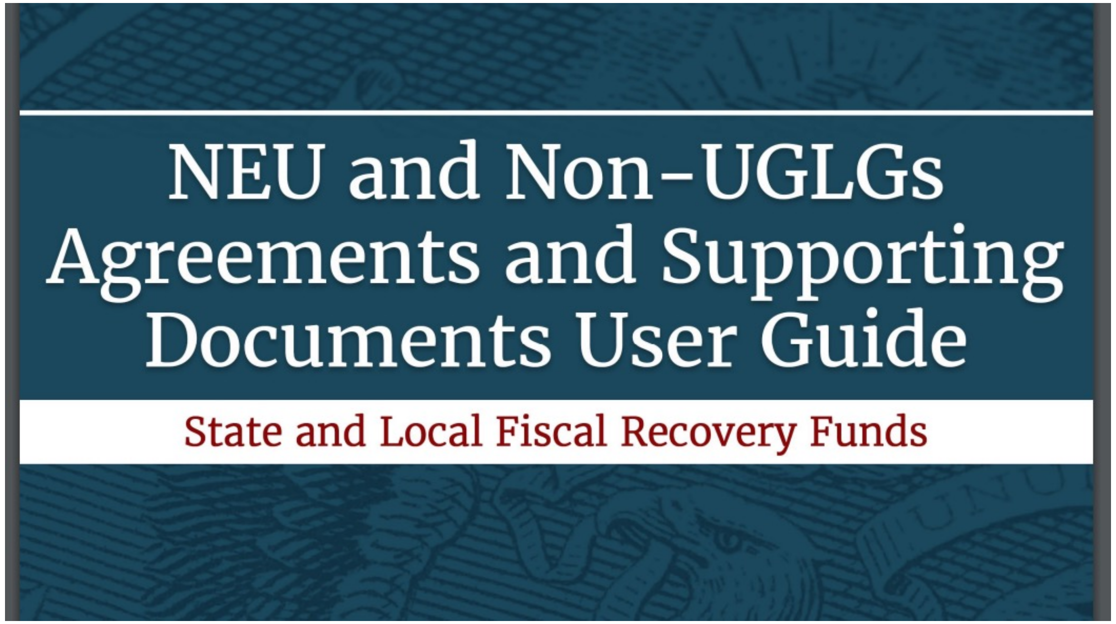
Accessing the Treasury Portal Using ID.me

Users that already have access to Treasury's portal using ID.me are *not* required to use Login.gov and can continue accessing their reporting records through ID.me. The link to access through ID.me is: https://api.id.me/en/session/new



NEU User Guide

Reference guide which contains several helpful tips which include reporting guidance, assigning roles, project and expenditure reports, etc.: https://home.treasury.gov/system/files/136/SLFRF_Recipient-Reporting-User-Guide-NEU_Non-UGLG.pdf



Staff Roles for Reporting

Account Administrator: Maintains the names and contact information for each role for reporting. The Administrator can also view and submit reports. It is recommended that a second Administrator role be assigned in the event of staff changes.

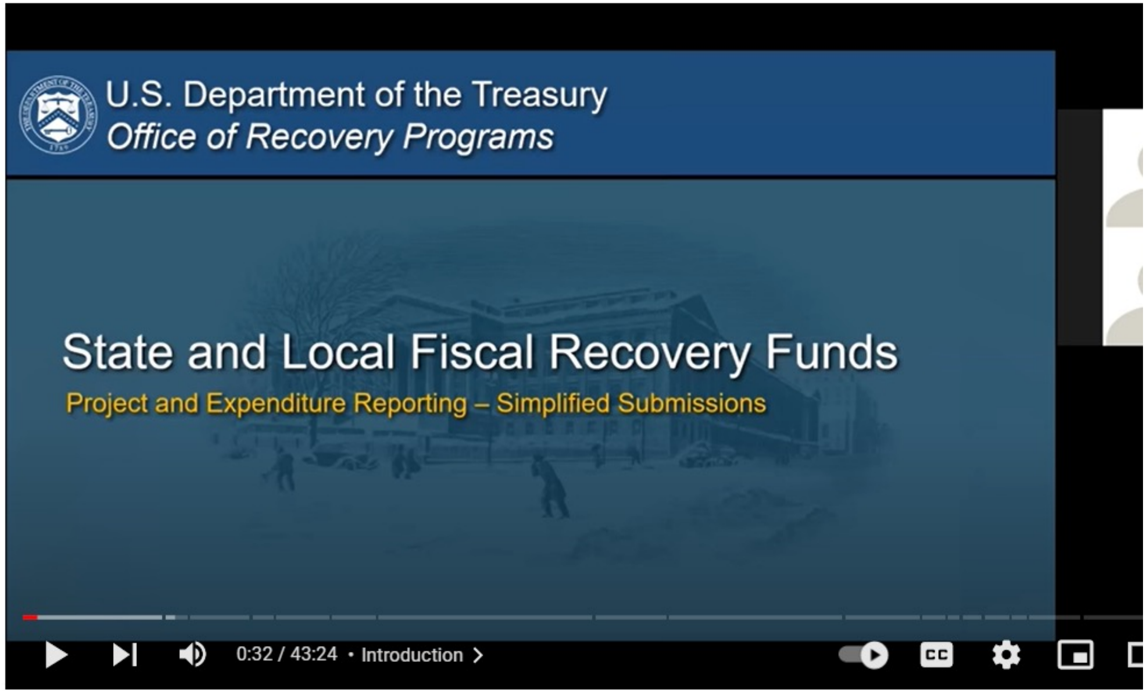
Point of Contact for Reporting: Primary contact for receiving official Treasury notifications about reporting.

Authorized Representative for Reporting: Responsible for certifying and submitting official reports on behalf of the SLFRF award recipient.

Link to the Treasury tutorial webinar to assign roles: https://www.youtube.com/watch?v=w7vbi94rVDI

SLFRF Reporting for Standard Allowance

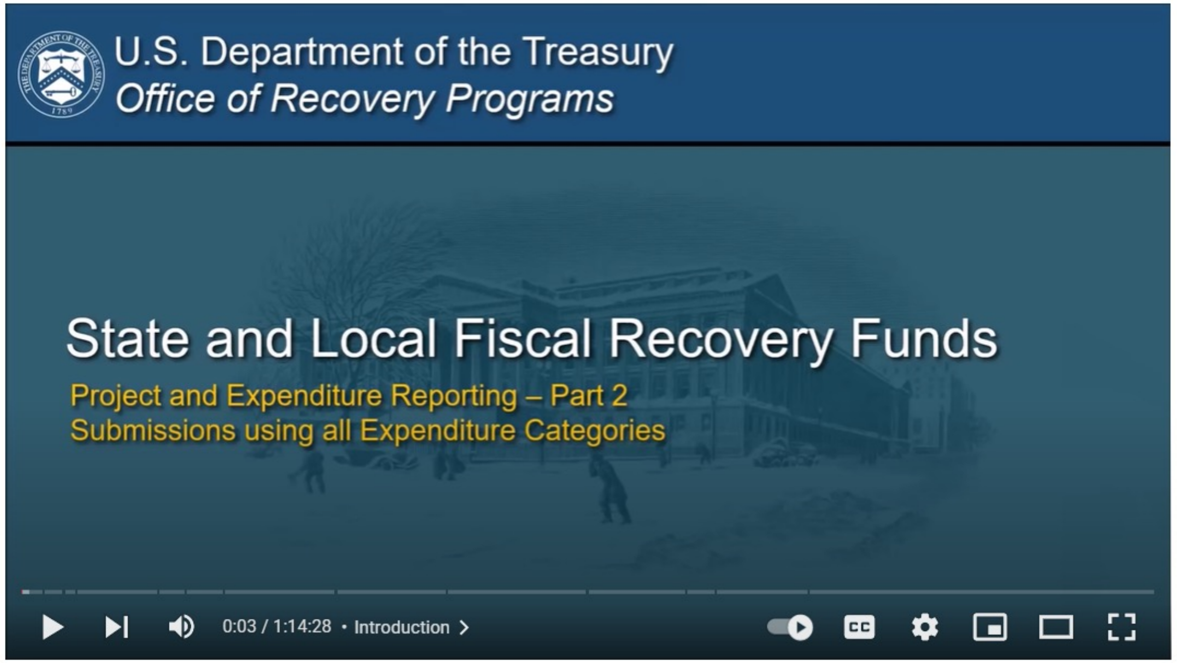
Most cities have reported it was very helpful to have Department of Treasury webinar on in the background when completing the compliance report. The webinar for the simplified/standard allowance election can be found here: https://www.youtube.com/watch?v=xfxm55DN_WM



WEBINAR: State & Local Fiscal Recovery Funds: Project & Expenditure Portal Demonstration

SLFRF Reporting for Categories Other Than Standard Allowance

The following link is the webinar for cities that did not take the standard allowance: https://www.youtube.com/watch?v=meSpQ0O6LcM



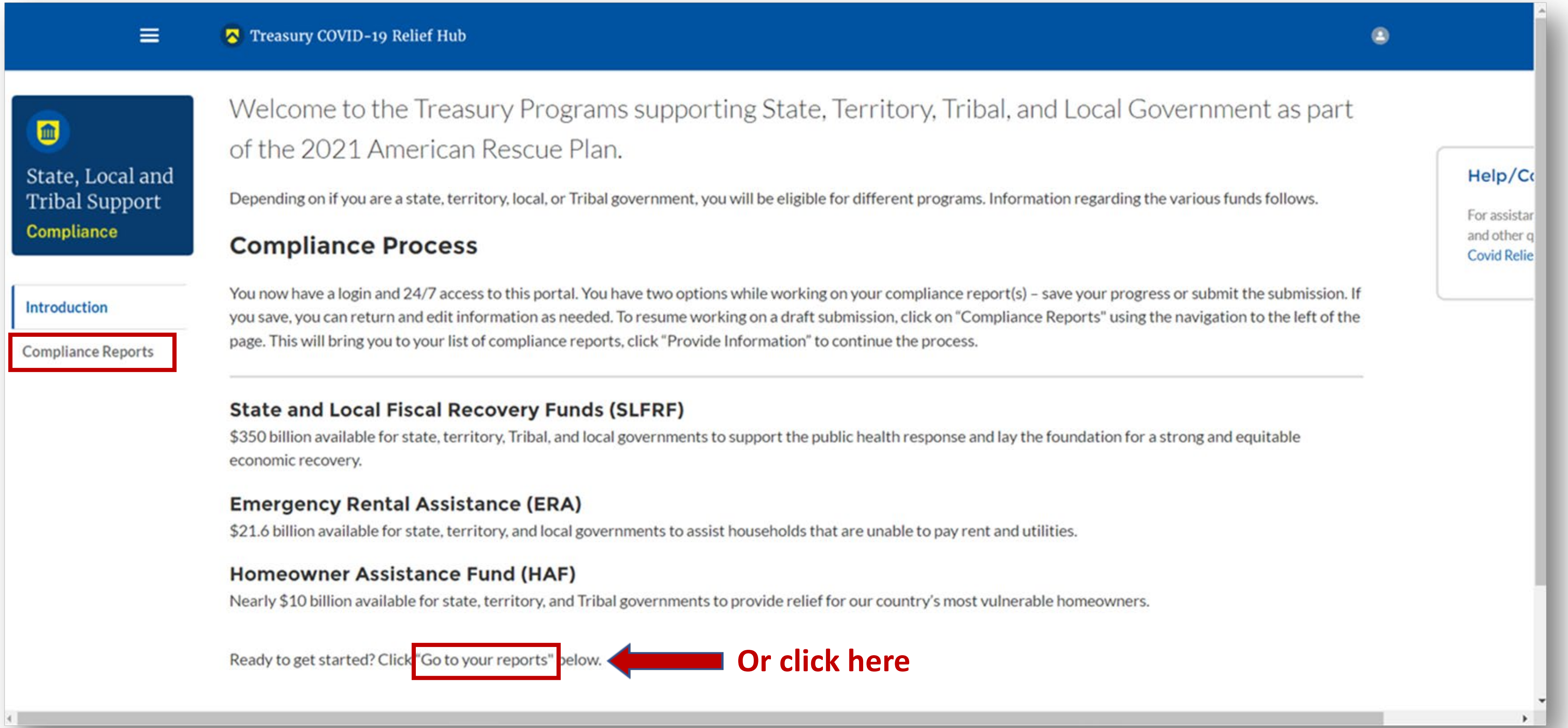
Guidance to Complete Compliance Report

- Reporting portal opens in early April and reports must be submitted by April 30 annually (through 2027): **log in early**
- The reporting period starts April 1 of the prior year and ends March 31 of current year
- For the 2024 reporting period, and if possible, the Iowa League recommends obligating any remaining funds before the end of this reporting period and reporting the obligations when filing the report

Completing the Compliance Report: Standard Allowance Instructions

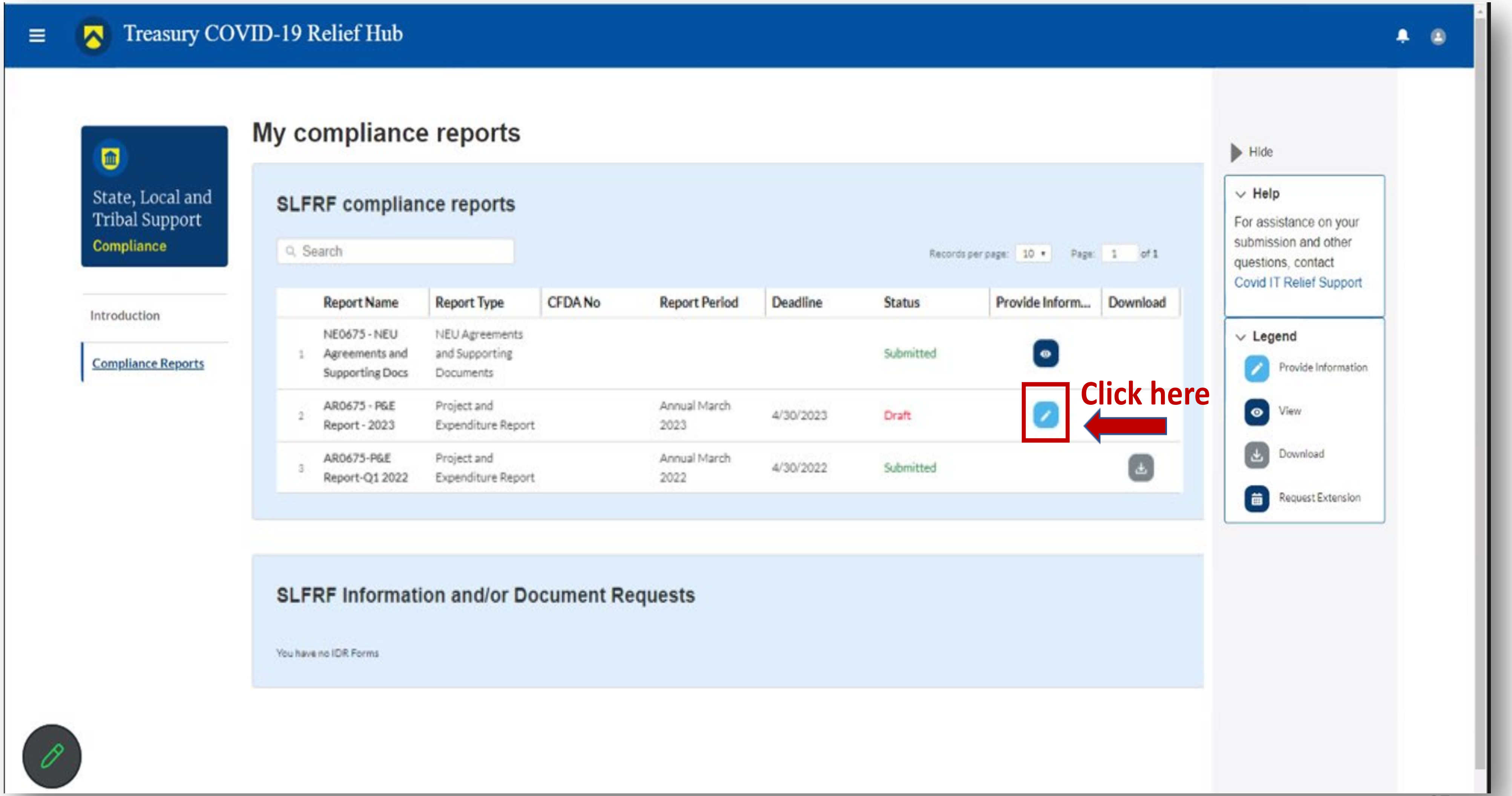
Select "**Compliance Reports**" from the sidebar menu or click "**Go to My Reports**" in the lower part of the page.

Click here



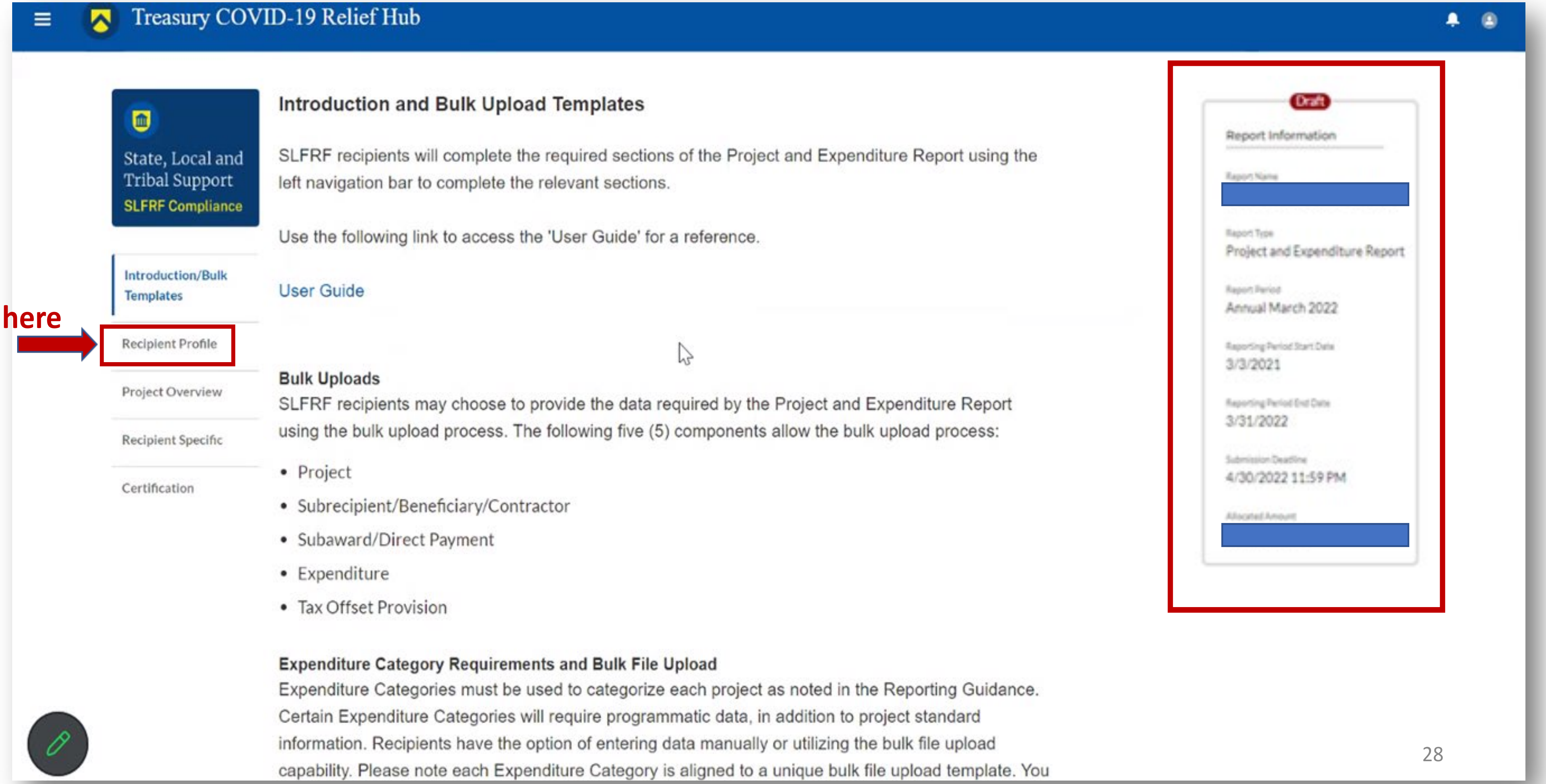
Or click here

You will arrive at the "**My Compliance Reports**" page.
Look for the "**SLFRF Compliance Reports**" section.
You will see a Project and Expenditure Report for 2023 with a Status of "**Draft**." Next to it is a blue pencil icon – click it.

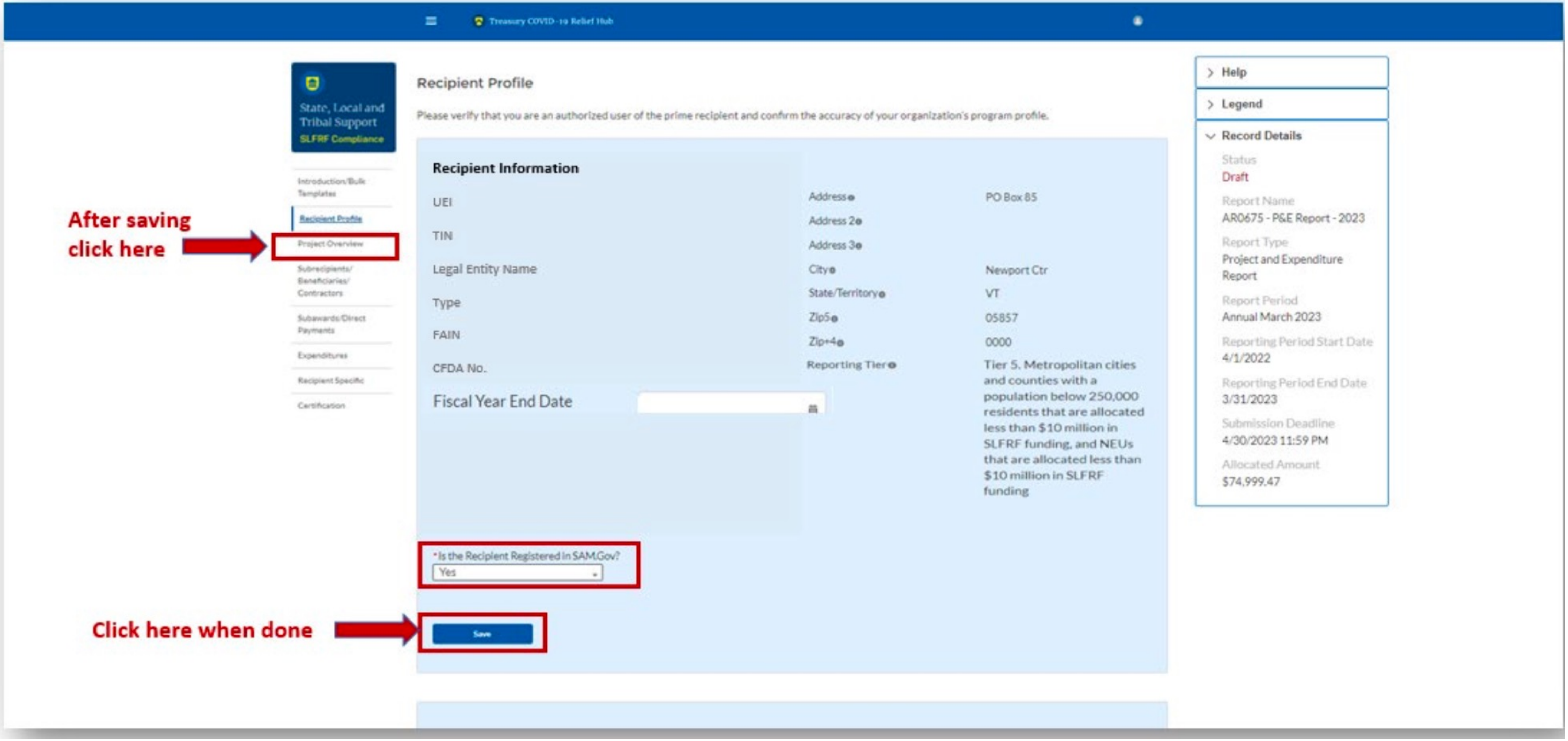


You will arrive at the “**Introduction and Bulk Upload Templates**” page.
From the sidebar menu, find “**Recipient Profile**” and select it.
Please note the box outlined in red on the right side of the screen. It contains details for your entity, including your total ARPA award amount (all funds received to date) at the bottom under “**Allocation Amount**.”

Click here

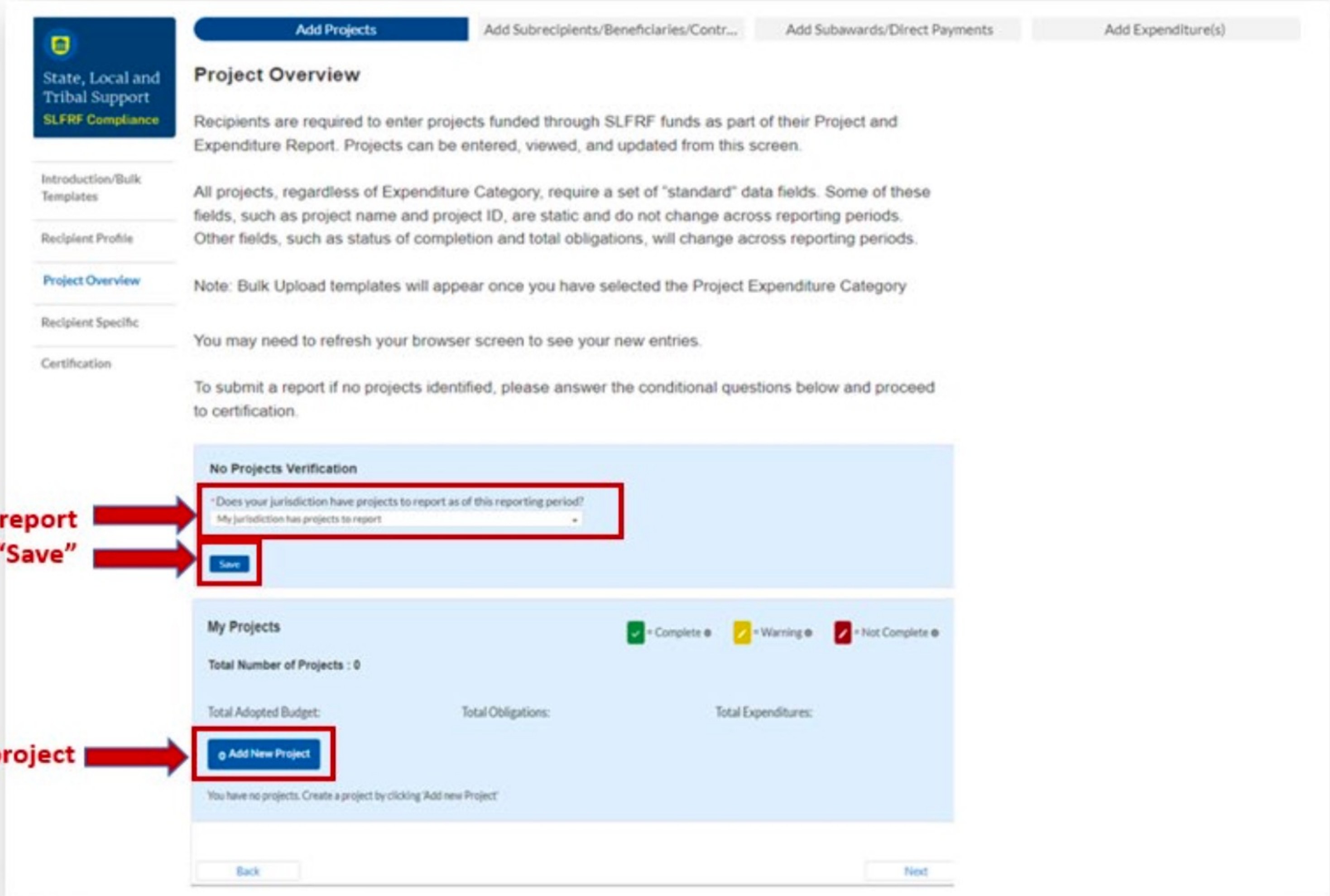


You will arrive at the "***Recipient Profile***" page. Review the "***Recipient Information***" section to ensure it contains the correct information and then enter the required fields. Click "***Save***" when done and then select "**Project Overview**" from the sidebar menu.



Adding a New Project

In the "***Project Overview***" page, you will find the "***No Projects Verification***" section. It contains the question "***Does your jurisdiction have projects to report as of this reporting period?"*** Select ***"My jurisdiction has projects to report***" and hit "***Save."*** In the "***My Projects***" section, select "***Add New Project***."



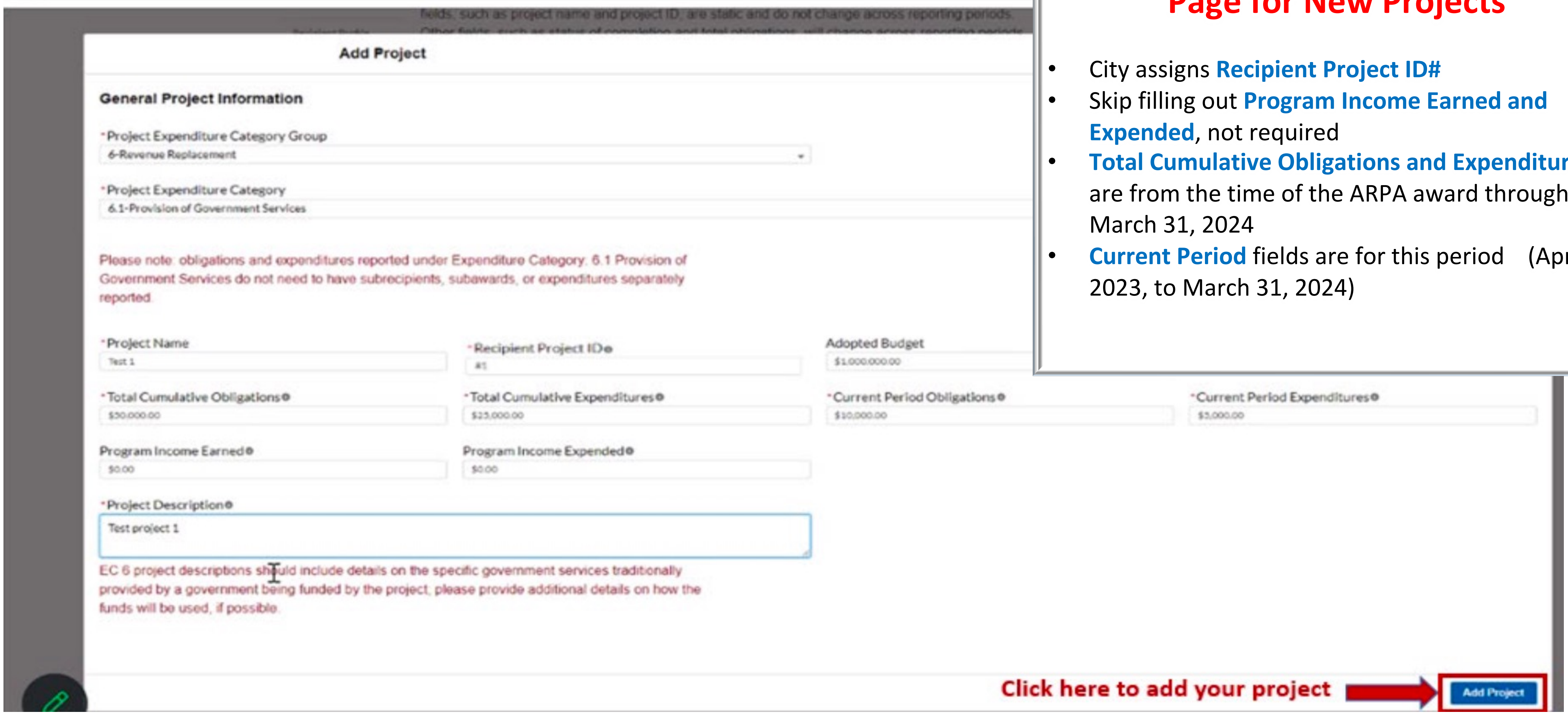
Select that you have projects to report and then hit "Save"

Click here to add your project

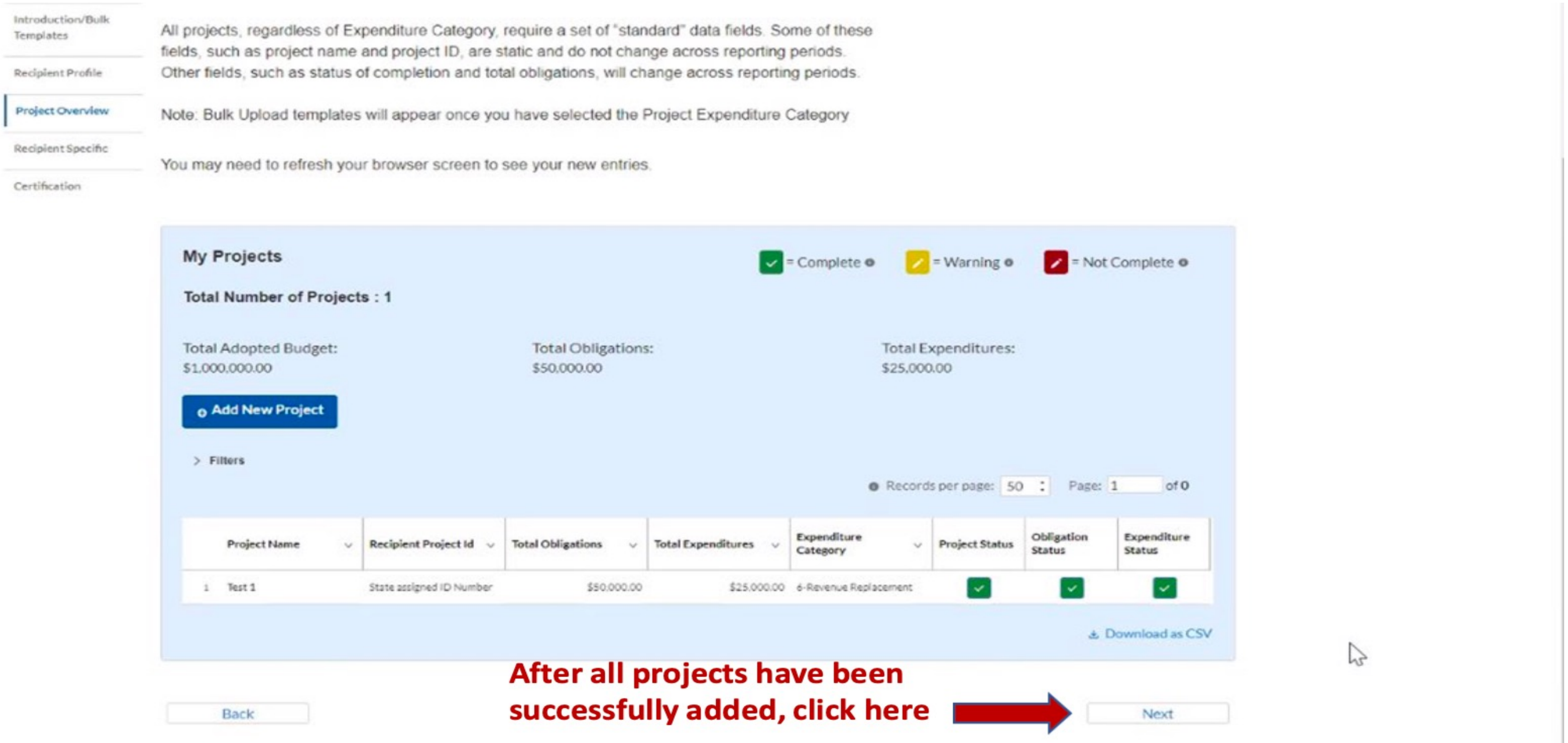
Because the standard allowance for revenue loss was elected, all reporting of ARPA expenditures will be under **Expenditure Category Group 6 – Revenue Replacement**, using **Expenditure Category 6.1 Provision of Government Services.** When you have entered all the required fields, click **"Add Project."** If necessary, continue adding additional projects for this reporting period (4/1/2023 – 3/31/2024).

Notes to Complete Fields on this Page for New Projects

- City assigns **Recipient Project ID#**
- Skip filling out **Program Income Earned and Expended**, not required
- **Total Cumulative Obligations and Expenditures** are from the time of the ARPA award through March 31, 2024
- **Current Period** fields are for this period (April 1, 2023, to March 31, 2024)

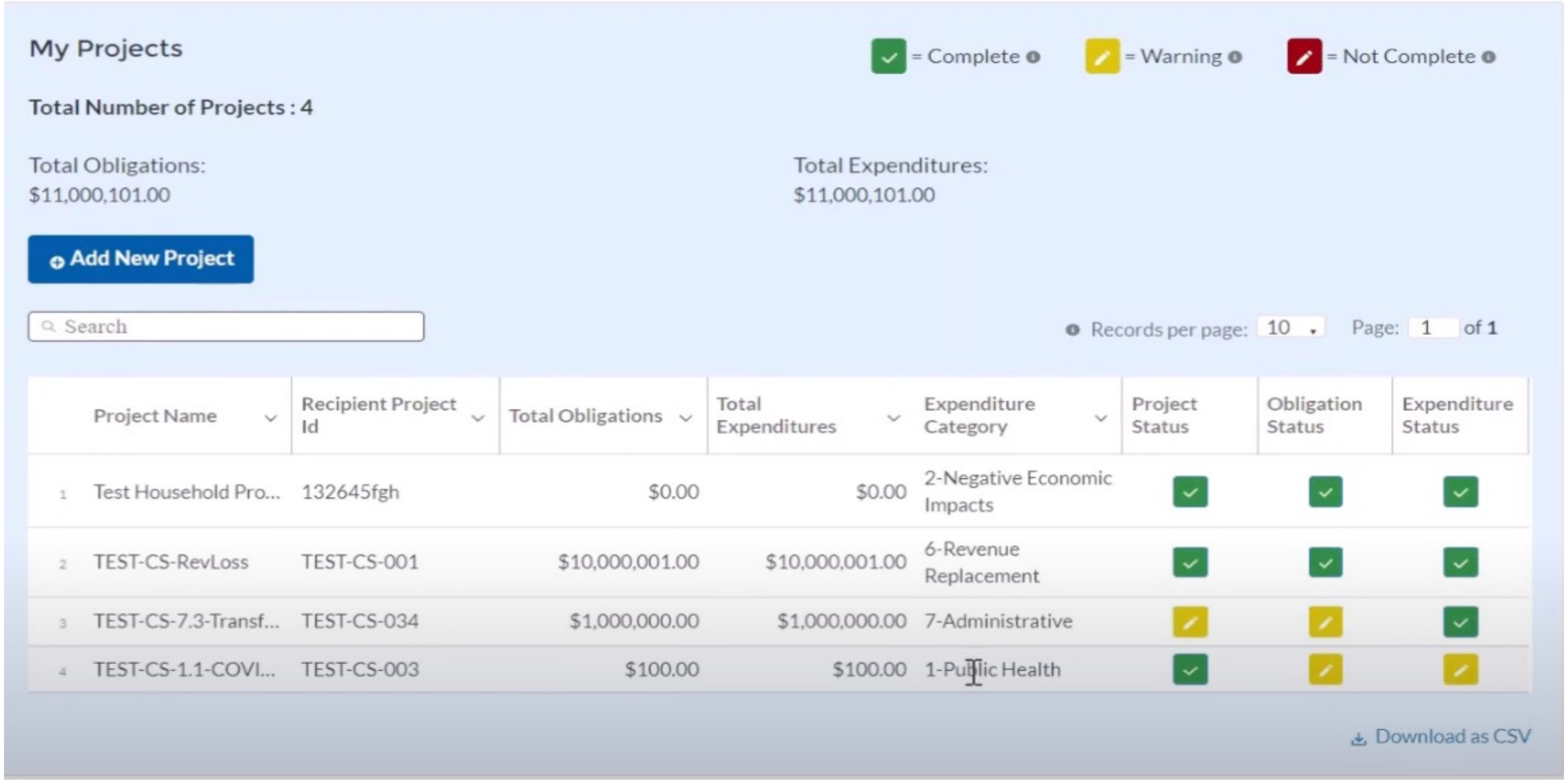


After you have added all the projects for this reporting period, they should appear in the table in the **"My Projects"** section along with any other projects enter from prior reports. Each project should have three (3) green check marks next to it showing it is complete. After all projects have been entered, click **"Next"** at the bottom of the page to advance to the "Recipient Specific" screen.



Editing an Existing Project

Yellow and Red boxes let the reporter know information needs to be edited prior to advancing in the report. To open the edit page, click on the yellow (or red) pencil. Failure to correct the data will result in an error message when you attempt to certify the report.


My Projects

= Complete = Warning = Not Complete

Total Number of Projects : 4

Total Obligations: $11,000,101.00

Total Expenditures: $11,000,101.00

Add New Project

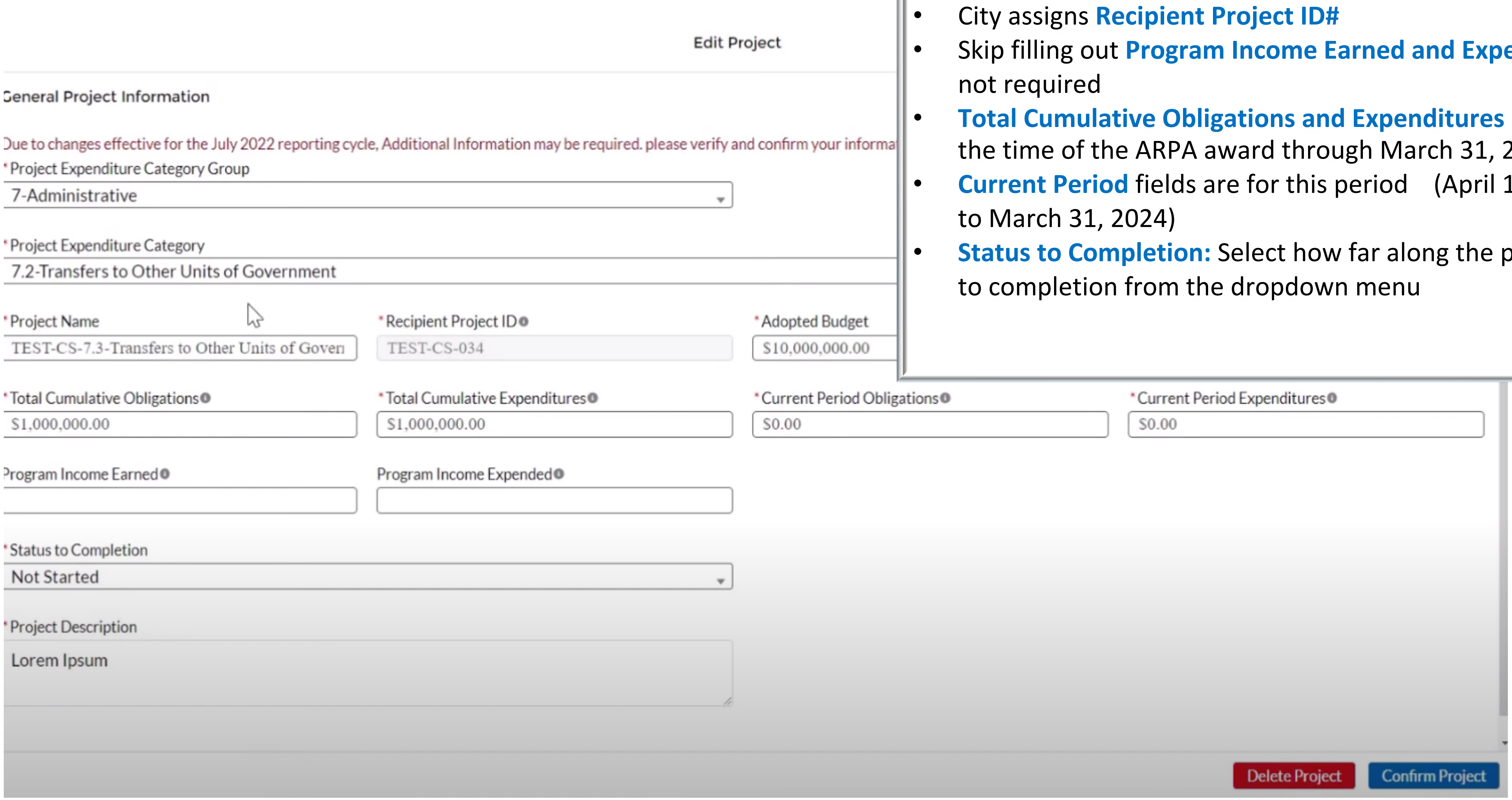
Search

Records per page: 10 Page: 1 of 1

	Project Name	Recipient Project Id	Total Obligations	Total Expenditures	Expenditure Category	Project Status	Obligation Status	Expenditure Status
1	Test Household Pro...	132645fgh	$0.00	$0.00	2-Negative Economic Impacts			
2	TEST-CS-RevLoss	TEST-CS-001	$10,000,001.00	$10,000,001.00	6-Revenue Replacement			
3	TEST-CS-7.3-Transf...	TEST-CS-034	$1,000,000.00	$1,000,000.00	7-Administrative			
4	TEST-CS-1.1-COVI...	TEST-CS-003	$100.00	$100.00	1-Public Health			

Download as CSV

Because the standard allowance for revenue loss was elected, all reporting of ARPA expenditures will be under **Expenditure Category Group 6 – Revenue Replacement**, using **Expenditure Category 6.1 Provision of Government Services.** When you have entered all the required fields, click **"Confirm Project".** If necessary, continue adding additional projects for this reporting period (4/1/2023 – 3/31/2024).

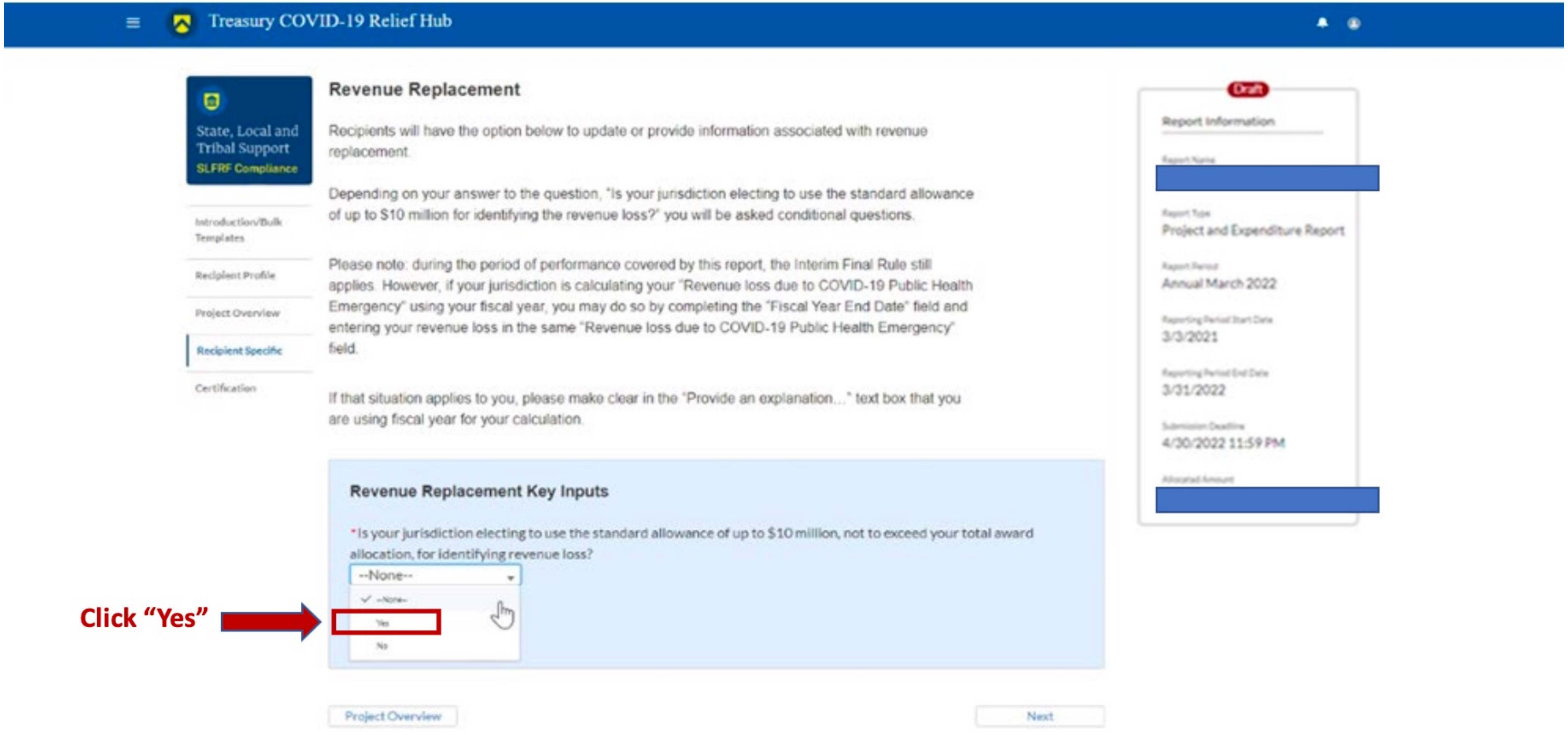


Notes to Complete Fields on this Page

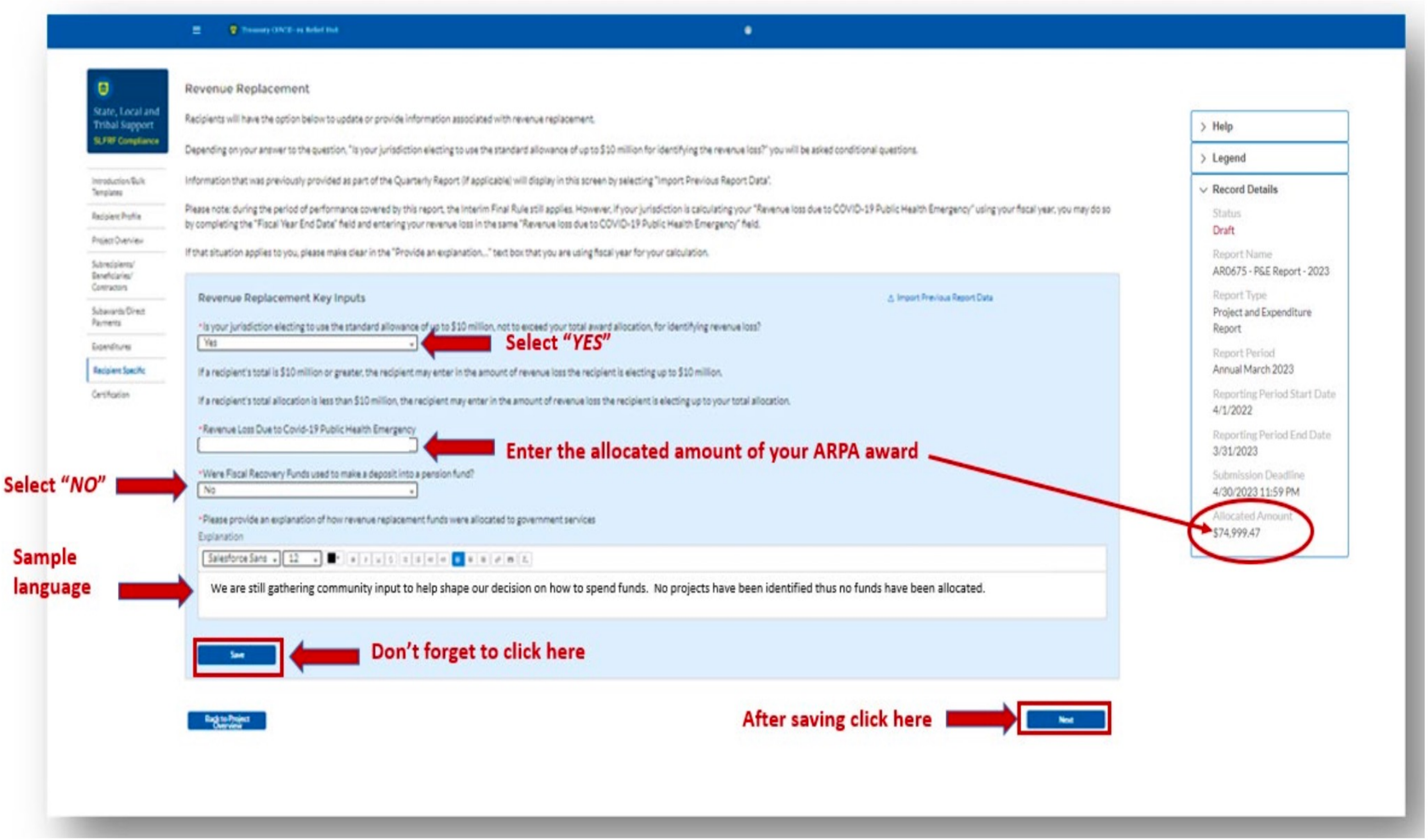
- City assigns **Recipient Project ID#**
- Skip filling out **Program Income Earned and Expended**, not required
- **Total Cumulative Obligations and Expenditures** are from the time of the ARPA award through March 31, 2024
- **Current Period** fields are for this period (April 1, 2023, to March 31, 2024)
- **Status to Completion:** Select how far along the project is to completion from the dropdown menu

After you have added all the projects for this reporting period, they should appear in the table in the **"My Projects"** section along with any other projects enter from prior reports. Each project should have three (3) green check marks next to it showing it is complete. After all projects have been entered, click **"Next"** at the bottom of the page to advance to the "Recipient Specific" screen.

The **"Recipient Specific"** screen is the **"Revenue Replacement"** page. For the question: "Is your jurisdiction electing to use the standard allowance of up to $10 million, not to exceed your total award allocation, for identifying revenue loss?" you should answer **"Yes"**. After selecting **"Yes"** a series of conditional questions will populate.



On the **“Revenue Replacement”** page in the **“Revenue Replacement Key Inputs”** section follow the steps in **RED** below:

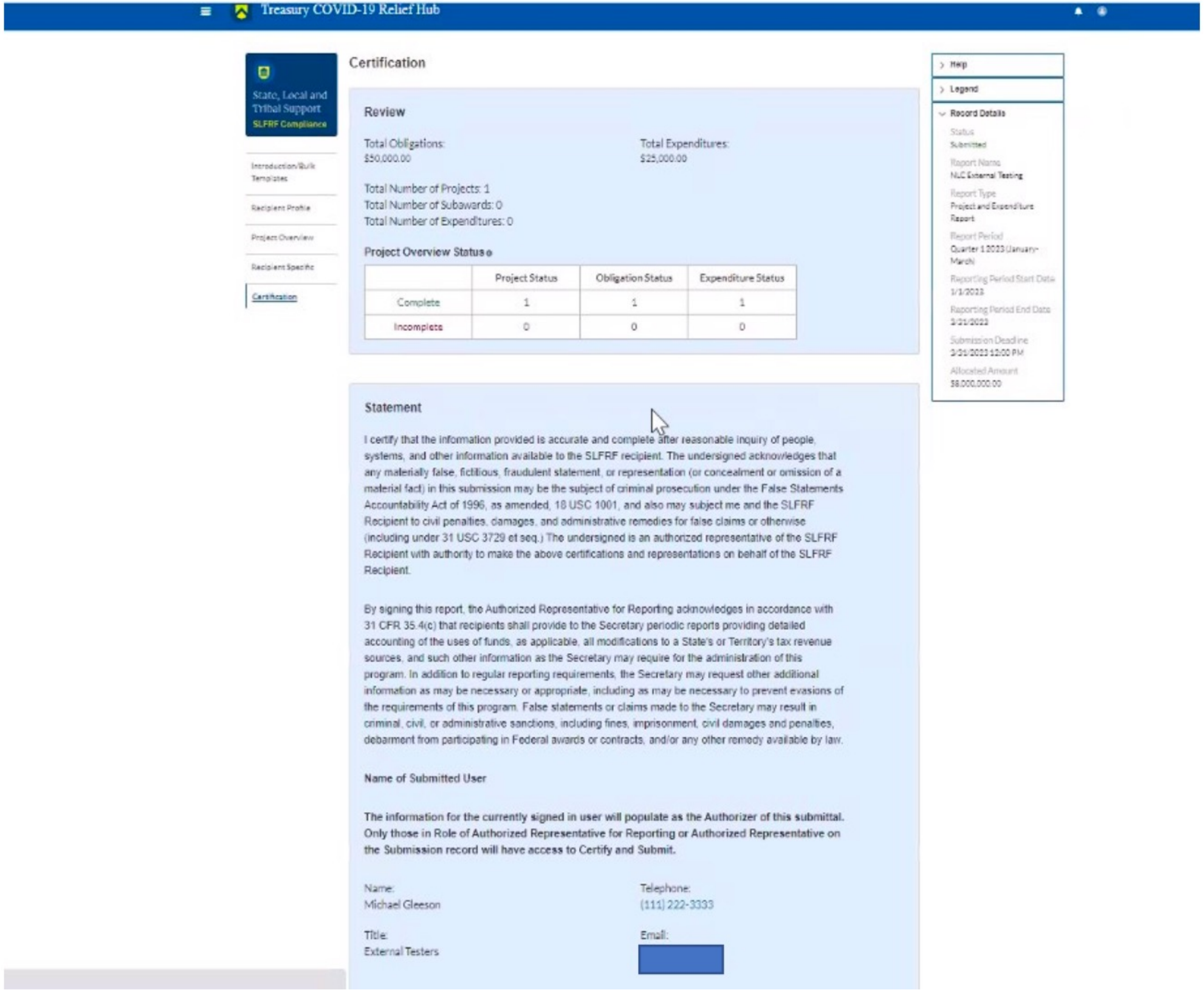


You will arrive at the **“Certification”** page. It should show the number of projects that were entered in the **“Project Overview”** table under ”Complete”; zero (0) should appear under ”Incomplete”.

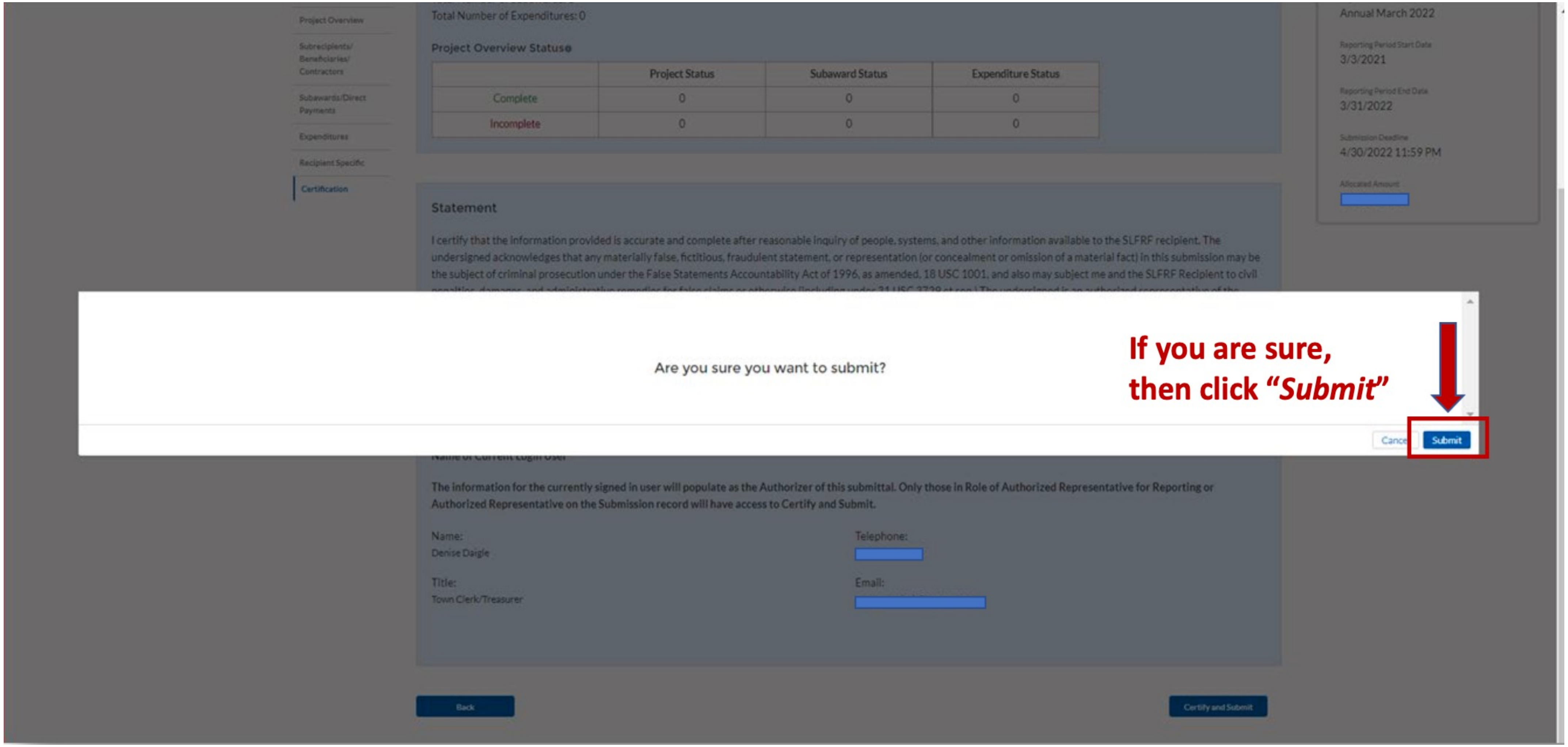
The text at the bottom also contains pre-populated information for whoever was designated to the role of **“Authorized Representative for Reporting”.**

If this is not you, you will not be able to **”Certify and Submit”. Only Authorized Representative for Reporting** can certify the reports.

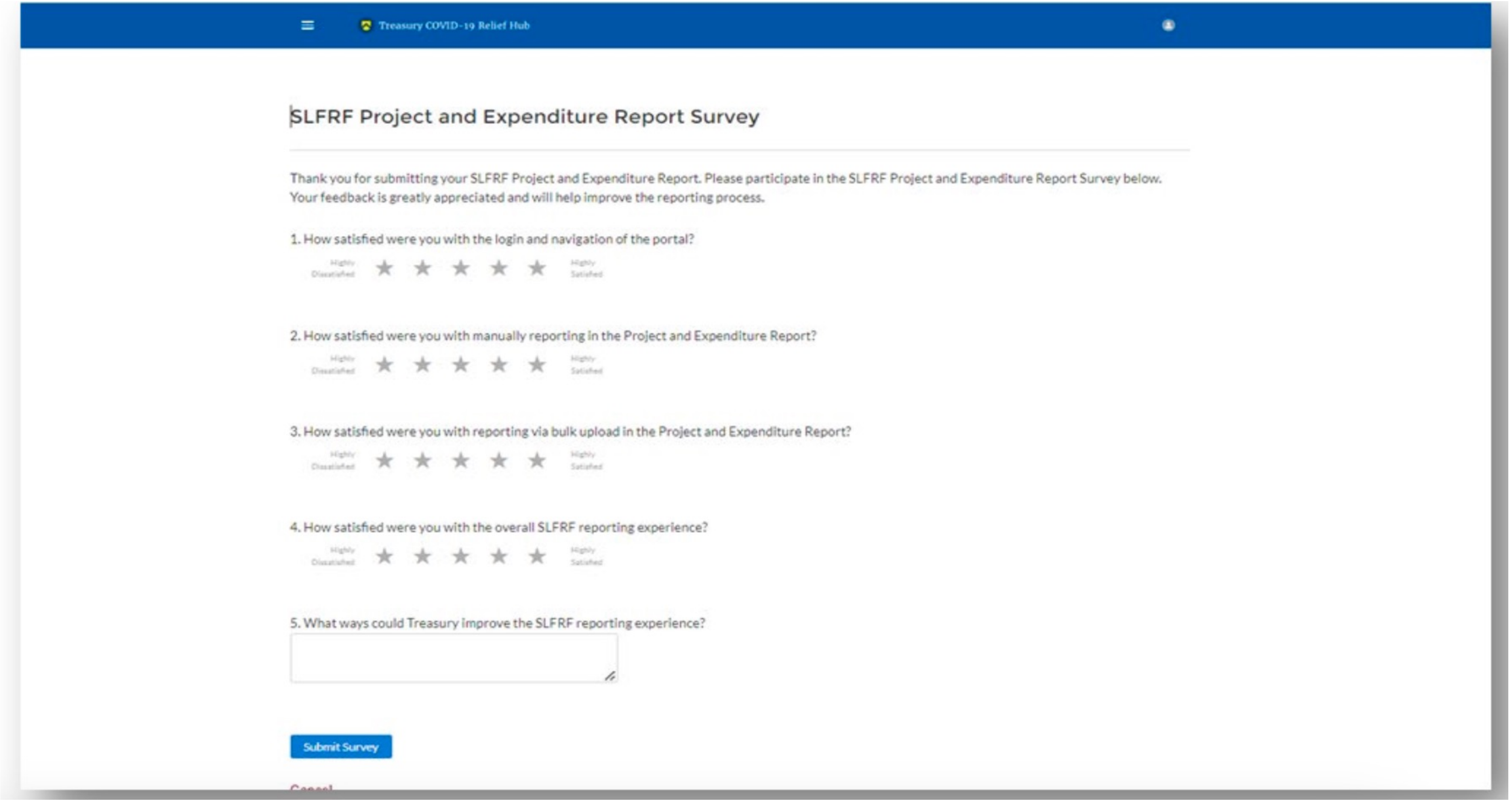
When ready, click **“Certify and Submit”** at the bottom of the page



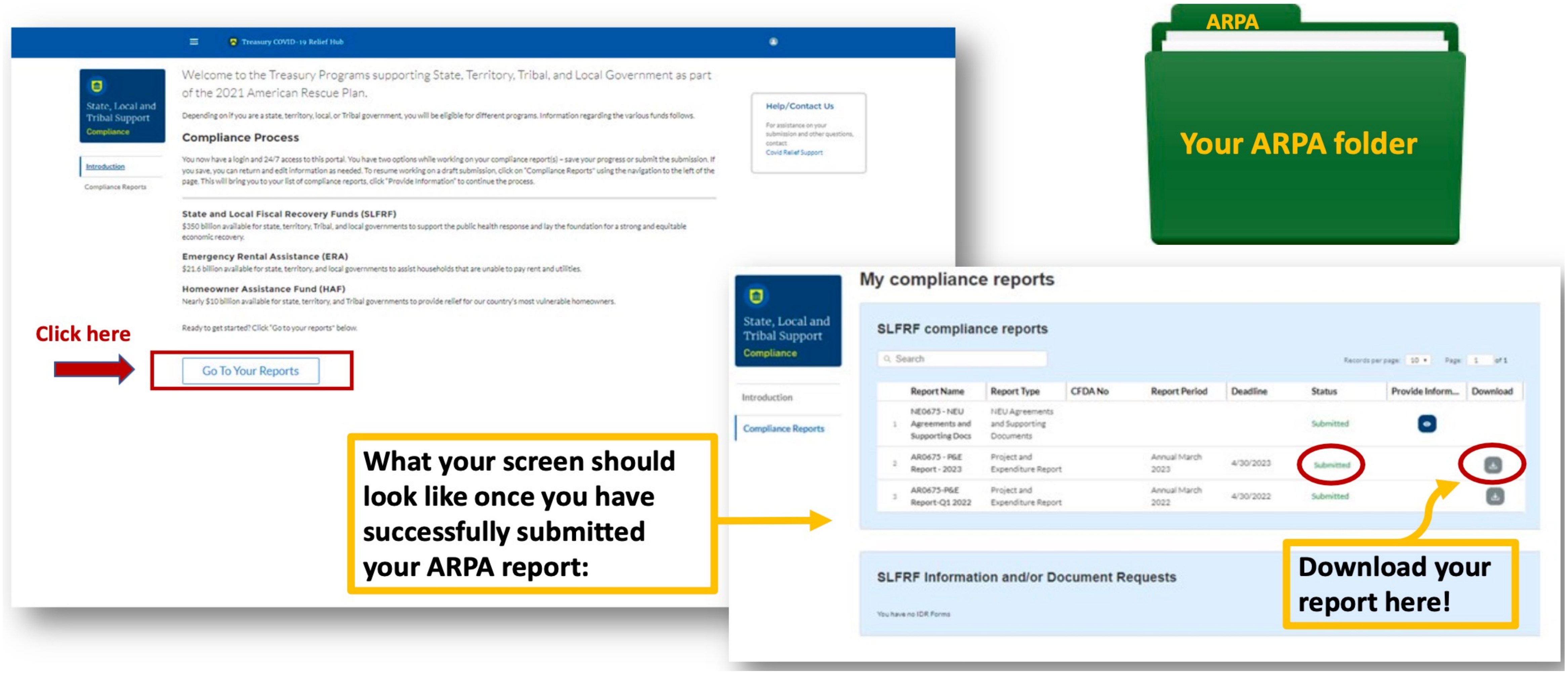
This is the message you will receive after hitting the **“Certify and Submit”** button. Click on the **”Submit”** button.



After hitting **"Submit"** you will arrive at the **"SLFRF Project and Expenditure Report Survey"** page. You can complete the Survey, but it is not a requirement. If you choose not to complete it, scroll down and select **"Cancel"**.



After the **"Survey"** page you will return to the main Portal page. As a best practice it is recommended to click on **"Go to Your Reports"** and review the **"My Compliance Reports"** page to verify that your 2024 Project and Expenditure Report shows as **"Submitted"** and download a copy of it to save to your ARPA grant file along with the reports for the prior years.



ARPA File Best Practices

Cities are required to file the report annually in April through 2027. It is recommended that more than one person has Authorized Representative for Reporting permission should the primary person be unable to file the report, or the primary person leaves their role with the city.

It is recommended to take these steps as it relates to the ARPA file:

- Put everything in your ARPA folder; if you have not created a file/folder, **CREATE ONE!**
- Write down all logins, passwords and other details for Login.gov, ID.me, and the Treasury portal
- Write down details for all assigned user roles from the Treasury portal
- Print out and put a PDF copy of each completed report you submit in your ARPA file
- Keep all records of funds spent including receipts in this folder
- Prepare a spreadsheet to track ARPA funds spent and obligated for each year and put it in this folder

Treasury Portal Assistance

There are self-service resources that can be found at this link, https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/slfrf-self-service-resources to help troubleshoot login difficulties and address technical issues. If the self-service options do not resolve the problem, the Department of Treasury can be contacted by emailing SLFRF@treasury.gov or by calling (844) 529-9527.

When emailing (or if calling the Department of Treasury) make sure to include the following in your email:

- Your City's Name
- UEI Number
- Federal Tax ID Number
- Your Name and Role with the City

Compliance and Reporting Resources

https://iowaleague.org/resource/american-rescue-plan-act-arpa/: ARPA/SLFRF resources

https://www.youtube.com/watch?v=3qd8tYYl0pg: Treasury overview of reporting requirements for NEUs

https://iowaleague.org/resource/contact-us-on-federal-funding-questions/ Contact the Iowa League for guidance or assistance

WHAT QUESTIONS DO YOU HAVE?

Bill Goldy, Iowa League Funding Consultant
Email: billgoldy@iowaleague.org
Mobile: (970) 222-0611

https://iowaleague.org/resource/contact-us-on-federal-funding-questions/