

American Rescue Plan Act (ARPA)

Info Session: 2024 Reporting

Georgia Municipal Association
For informational purposes only

PORTAL OPENS APRIL 1, 2024

NOTE: This session does not cover any ARPA awards your city may have received from the state (Governor's Office of Planning and Budget). They have a separate reporting process. This session covers reporting on the ARPA funds your city received directly from the US Treasury.

<https://portal.treasury.gov/compliance>

What is ARPA?

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), established under the American Rescue Plan Act of 2021 (ARPA) and administered by the U.S. Department of the Treasury, allocated \$350 billion to tribal governments, states, the District of Columbia, local governments, and U.S. territories to help cover a broad range of costs stemming from the health and economic effects of the COVID-19 pandemic.

Know these acronyms: SLFRF, ARPA

Total allocation to Georgia cities: \$1.4 billion

Disbursement

Two tranches:

First half came Summer 2021

Second half came Summer 2022 (at least 12 months after first tranche)

Eligible Uses

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery
- Premium pay for essential workers
- Investments in water, sewer, and broadband infrastructure

<https://www.gfoa.org/american-rescue-plan-spending-guiding-principles>

Eligible Use: Revenue Replacement

- Revenue replacement for the provision of government services **to the extent of the reduction in revenue** due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency

See next slide...

Standard Allowance – CLAIM IT

- Recipients may elect a “standard allowance” of up to \$10 million to spend on government services through the period of performance.
- Government services generally **include any service traditionally provided by a government.**
- Government services is the most flexible eligible use category under the SLFRF program, and funds are subject to **streamlined reporting and compliance requirements.**
- You have through the **April 2025 reporting period** to make your revenue loss election (Standard Allowance or Calculation) – [FAQ 3.1](#)

Ineligible Uses

- Cannot offset a reduction in net tax revenue
- Cannot make deposits into pension funds
- Cannot use for debt service or to replenish financial reserves
- Other general restrictions

See [2022 Final Rule](#)

Key Dates

Obligate full award by:

December 31, 2024

Expend full award by:

December 31, 2026

(concludes the “period of performance”)

“Obligation”

An order placed for property and services and entering into contracts, subawards, and similar transactions that require payment.

31 CFR 35.3 or [FAQ 13.17](#)

“Obligation”

In addition, in November 2023, Treasury issued an [Obligation Interim Final Rule](#) to address recipients’ questions regarding the definition of “obligation” and provide related guidance and clarifications. Treasury also released an [Obligation Interim Final Rule Quick Reference Guide](#), which provides a summary of the Obligation Interim Final Rule to assist recipients and stakeholders.

Consult Your City Attorney!

[Obligation Interim Final Rule](#) (November 2023)

[Obligation Interim Final Rule Quick Reference Guide](#)

- Increased flexibility to use ARPA funds to satisfy administrative and legal requirements of these funds after 12/31/24, including payroll costs
 - You must estimate these expenses and report by April 30
- Clarifies application of obligation to subrecipients
 - All funds must still be expended by 12/31/26
- Clarifies the circumstances and procedures for amending or replacing contracts after 2024

Most Current Guidance

[2022 Final Rule](#) (117 pages)

[Overview of the 2022 Final Rule](#) (44 pages)

On December 29, 2022, the Consolidated Appropriations Act, 2023 was enacted, amending the SLFRF program to provide additional flexibility for recipients to use SLFRF funds to respond to natural disasters, build critical infrastructure, and support community development.

[2023 Interim Final Rule](#) (52 pages)

[Overview of the 2023 Interim Final Rule](#) (22 pages)

2024 Reporting

2024 Reporting

Nearly every city in Georgia received ARPA funding and is required to file the Project & Expenditure (P&E) report by the deadline:

April 30, 2024

The 2024 report covers obligations and expenditures made between:

April 1, 2023 – March 31, 2024

Even once all obligations and expenditures have been made, report every year through:

April 30, 2027

Reporting Frequency

516 Non-Entitlement Units (NEUs):

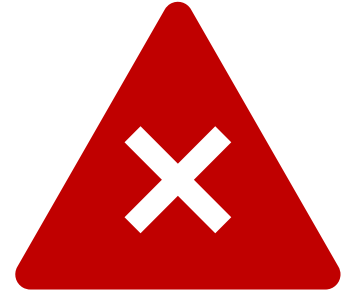
Report annually by April 30

Metro cities and NEUs receiving over \$10 million ([full list](#)):

Report quarterly

If you do NOT report or meet the 2024/2026 deadlines

- Considered non-compliant
- Must return funds
- Risk not being eligible for any federal funding for 3 years
- Remember...
 - Increased scrutiny over use of funds
 - Fought back multiple threats of clawback, but the risk remains



<https://www.pandemicoversight.gov/data-interactive-tools/interactive-dashboards/state-and-local-fiscal-recovery-fund>

☐ Check Portal Login

Use your Login.gov credentials and check that you can sign into the Treasury reporting portal:



<https://portal.treasury.gov/compliance>

If you are not signed up with Login.gov and are now responsible for ARPA reporting, create an account today. It takes two minutes.

Avoid ID.me.

Home Page

The screenshot shows the Treasury COVID-19 Relief Hub interface. At the top is a blue navigation bar with a menu icon, a shield icon, and the text "Treasury COVID-19 Relief Hub". Below this is a main content area with a white background. On the left, there is a blue box with a shield icon and the text "State, Local and Tribal Support Compliance". Below this is a tabbed interface with "Introduction" and "Compliance Reports" tabs. A red arrow points to the "Compliance Reports" tab with the text "Click here". The main content area contains a welcome message, a paragraph about eligibility, a "Compliance Process" section with a paragraph of instructions, and three program sections: "State and Local Fiscal Recovery Funds (SLFRF)", "Emergency Rental Assistance (ERA)", and "Homeowner Assistance Fund (HAF)". At the bottom, there is a button labeled "Go to your reports" with a red arrow pointing to it and the text "Or click here". On the right side, there is a sidebar with a "Hide" button, a "Help" section with a paragraph of text, and a "Legend" section with four icons: "Provide Information", "View", "Download", and "Request Extension".

Treasury COVID-19 Relief Hub

Welcome to the Treasury Programs supporting State, Territory, Tribal, and Local Government as part of the 2021 American Rescue Plan.

Depending on if you are a state, territory, local, or Tribal government, you will be eligible for different programs. Information regarding the various funds follows.

Compliance Process

You now have a login and 24/7 access to this portal. You have two options while working on your compliance report(s) – save your progress or submit the submission. If you save, you can return and edit information as needed. To resume working on a draft submission, click on "Compliance Reports" using the navigation to the left of the page. This will bring you to your list of compliance reports, click "Provide Information" to continue the process.

State and Local Fiscal Recovery Funds (SLFRF)

\$350 billion available for state, territory, Tribal, and local governments to support the public health response and lay the foundation for a strong and equitable economic recovery.

Emergency Rental Assistance (ERA)

\$21.6 billion available for state, territory, and local governments to assist households that are unable to pay rent and utilities.

Homeowner Assistance Fund (HAF)

Nearly \$10 billion available for state, territory, and Tribal governments to provide relief for our country's most vulnerable homeowners.

Ready to get started? Click "Go to your reports" below.

Go to your reports

Or click here

Hide

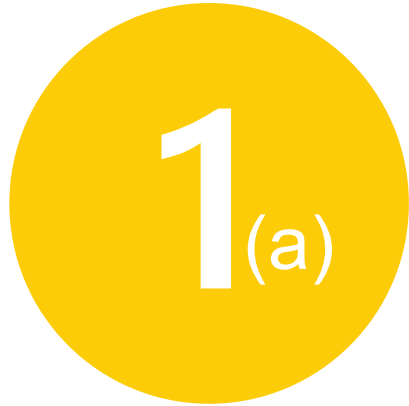
Help

For assistance on your submission and other questions, contact Covid IT Relief Support

Legend

- Provide Information
- View
- Download
- Request Extension

☐ Check User Roles



Be assigned to all three:

- Account Administrator
- Authorized Representative
- Point of Contact for Reporting

With ongoing staffing changes in cities, it's imperative that you create these redundancies.

[See slide 3 of these instructions.](#)

☐ \$\$\$ Obligations & Expenditures



Make note of your obligations and expenditures between the 4/1/23 – 3/31/24 reporting period. Gather documentation.

When the report becomes available (April 1), all you have to do is enter the numbers and provide a project description.*

*For awards up to \$10 million, assuming you claimed Standard Allowance and selected “Revenue Replacement” (See next slide)

Reporting: Revenue Replacement

fields, such as project name and project ID, are static and do not change across reporting periods.
Other fields, such as status of completion and total obligations, will change across reporting periods.

Add Project

General Project Information

*Project Expenditure Category Group
6-Revenue Replacement

*Project Expenditure Category
6.1-Provision of Government Services

Please note: obligations and expenditures reported under Expenditure Category 6.1 Provision of Government Services do not need to have subrecipients, subawards, or expenditures separately reported.

*Project Name
Test 1

*Recipient Project ID#
#1

Adopted Budget
\$1,000,000.00

*Total Cumulative Obligations#
\$50,000.00

*Total Cumulative Expenditures#
\$25,000.00

*Current Period Obligations#
\$10,000.00

*Current Period Expenditures#
\$5,000.00

Program Income Earned#
\$0.00

Program Income Expended#
\$0.00

*Project Description#
Test project 1

EC 6 project descriptions should include details on the specific government services traditionally provided by a government being funded by the project, please provide additional details on how the funds will be used, if possible.

Click here to add your project [Add Project](#)

Revenue Replacement

What claiming the Standard Allowance does NOT mean...

- It does not mean you put all your ARPA funds into your general fund and call it a day. This is NOT considered “obligating ARPA.”
- A Council-approved resolution to allocate ARPA funding to _____ (water system upgrades, park improvements, ...) is NOT considered “obligating ARPA.”

The goal of the Standard Allowance is to

- Streamline reporting
- Maximize flexibility on using the funds

Revenue Replacement

Instead:

- **Spend those funds wisely in line with the letter and spirit of the law, e.g.**
 - Direct COVID-response needs
 - Other government services that would not be funded due to COVID-related budget shortfalls

- **Be specific in the “Project Description” field of your report.**
 - This can be accomplished in 2-3 sentences. No need to be super lengthy.
 - Avoid saying, “We put ARPA into our general fund.” or “We used ARPA to make up for lost revenue.” This will NOT satisfy the reporting requirements.

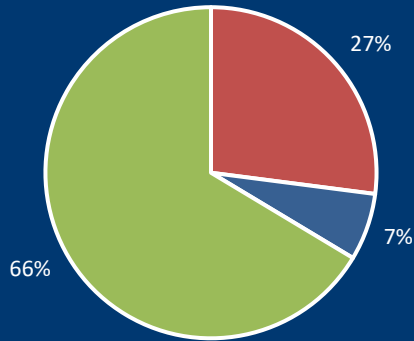
Takeaways

- ✓ Complete preliminary steps 1 and 2. Gear up for April 1.
- ✓ Document everything.
- ✓ Time is of the essence. Get those funds out the door and into your communities! Don't sit on them.
- ✓ Tell your story. Cities shouldn't have to prove that they know best how to spend public funding, but they do.

Sample ARPA SLFRF Tracking Spreadsheet						
Date of Award:						
Total ARPA SLFRF Allocation:						
Year 1						
Project Name	Project ID	Project Description	Amount Obligated	Amount Spent	Check number	Date
Year 2						
Project Name	Project ID	Project Description	Amount Obligated	Amount Spent	Check number	Date
Year 3						
Project Name	Project ID	Project Description	Amount Obligated	Amount Spent	Check number	Date
Year 4						
Project Name	Project ID	Project Description	Amount Obligated	Amount Spent	Check number	Date
Year 5						
Project Name	Project ID	Project Description	Amount Obligated	Amount Spent	Check number	Date

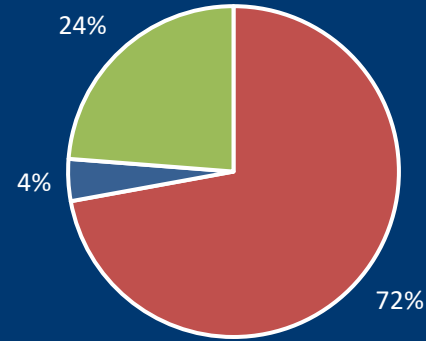
In a poll of 122 cities, only two-thirds were sure they have obligated ARPA. And only one-third have spent their ARPA.

Has your city obligated ARPA?



■ % No ■ % Don't know ■ % Yes

Has your city spent ARPA?




■ % No ■ % Don't know ■ % Yes

2024 Reporting – GMA Flyer

Reporting your American Rescue Plan Act Funds

February 2024
For informational purposes only





Nearly every city in Georgia received COVID-19 relief funds through the ARPA State and Local Fiscal Recovery Fund and is required to file their annual "Project and Expenditure" Report to the U.S. Treasury by Tuesday, April 30 of every year through 2027. The report should detail how your city has obligated and spent these funds. You must report even if your city has not obligated/spent any additional funds, or has already fully expended your funds.

All ARPA funds must be obligated by Dec. 31, 2024 and spent by Dec. 31, 2026. If your city does not file your report and meet the obligation and spending deadlines, it is at risk of having its full award rescinded (even if spent) and of becoming ineligible for federal grants for three years.

There are a few restrictions on how ARPA funds can be spent, but cities have a lot of flexibility otherwise. If you have unobligated funds remaining, see how other Georgia cities have allocated their funds and read up on the Eligible Uses at <https://gacities.com/arpa>.


Complete two steps today:

- Verify that someone from the city can log into Treasury's reporting portal.
 - This requires having a Login.gov account first. Do not use an ID.me account.
 - When you get into the portal, make sure you are assigned to all three User Roles.
 - If you have issues with Login.gov or designating User Roles, contact GMA TODAY.
- Gather documentation showing obligations and/or expenditures made using ARPA funds between the designated reporting period of April 1, 2023 through March 31, 2024.
 - What is an obligation? An order placed for property and services and entry into contracts, subawards, and similar transactions that require payment.
 - Keep in mind for auditing purposes: Adoption of a resolution indicating how funds will be spent does NOT constitute an obligation.

Remember to..

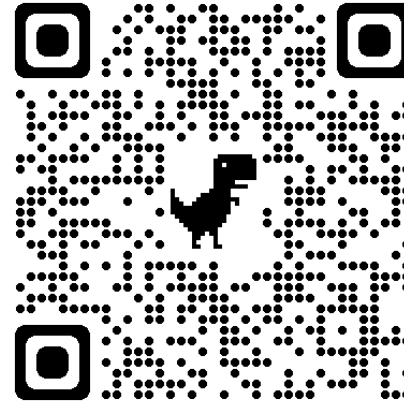
- Store login information and all documentation in an "ARPA" folder that you can easily access once the portal opens (expected to be April 1).
- Do a refresher on the reporting process by reviewing the [step-by-step instructions](#) (with portal screenshots) from last year.



Questions?

- If you encounter any issues or need help to ensure your city fully obligates its funds by Dec. 31, 2024, contact Claire Chan of the GMA staff at (470) 484-6705 or [your GMA district rep.](#)
- [General ARPA SLFRF Information from the US Treasury](#)
- Treasury Help Desk: covidrelieffsupport@treasury.gov / SLFRF@treasury.gov / (844) 529-9527

[www.gacities.com](https://gacities.com)



<https://gacities.com/arpa>

2024 Reporting – Treasury Newsletter

Roadmap to Reporting 2024

Week 1 | Week of March 11

Ensure you can log into Treasury's portal.

Week 2 | Week of March 18

Ensure User Roles are assigned to the correct point of contact.

Week 3 | Week of March 25

Troubleshoot issues with accessing the portal or user roles.

Troubleshoot issues with accessing the portal or user roles.

Did Your Government Spend Funds Under the Revenue Loss Category, Including by Taking the Standard Allowance?

YES

You can report how your government utilized revenue loss funds, including the standard allowance of up to \$10 million, with one project under expenditure category 6.1. Include as much detail as possible.

NOTE: Treasury requests that descriptions provide explanations that details what type of specific eligible government services are being supported with the funds.

Is This Your First Time Filing a Quarterly or Annual SLFRF Report in the Treasury Portal?

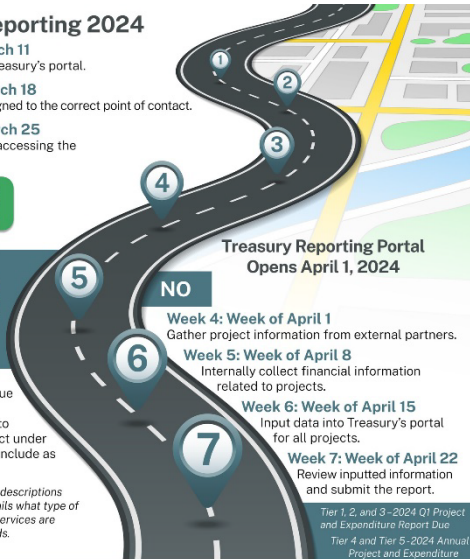
Listed below are key resources to help you prepare the report.

Getting Started – What Do I Do?

- [Recipient Compliance and Reporting, Guidance Responsibilities Webpage](#)
- Register to use [Login.gov](https://portal.treasury.gov) on Treasury's portal at <https://portal.treasury.gov/compliance/> (We recommend NEUs use [Login.gov](#))
- [SLFRF Login.gov Account Explainer Video](#)
- Register to use ID.me on Treasury's portal at <https://portal.treasury.gov/cares/>
- [SLFRF ID.me Account Explainer Video](#)
- [SLFRF Explainer Video: New Administrator to the SLFRF Program](#)

Guides

- [Project and Expenditure Report User Guide](#)
- [20-minute webinar on Project and Expenditure reporting](#)
- Please also refer to our [FAQs and Self-Service Resources](#).



March State and Local Fiscal Recovery Funds (SLFRF) Newsletter

[Sign up for these newsletters here.](#)

Help

If you are contacting the SLFRF helpdesk covidreliefitsupport@treasury.gov, be sure to provide the following:

- Full name of your city along with the state (e.g. "Town of XYZ, Georgia")
- Your city's Tax Identification Number (TIN)
- Your city's Unique Entity Identifier (UEI) from SAM.gov

Contact

Claire Chan

Senior Research Analyst

[Email Me](#)

(470) 484-6705