



ARPA At-A-Glance

July 20, 2021

Glossary of Terms

- Types of local government under the Act:
 - Metros: Metropolitan communities (i.e., entitlement cities under CDBG): Manchester, Nashua, Portsmouth, Rochester & Dover
 - NEUs—Non-entitlement units of local government: All other cities and towns in NH
- ARPA: The American Rescue Plan Act
- CSLFRF: Coronavirus State and Local Fiscal Recovery Funds (created by ARPA)
- LFRF: Local Fiscal Recovery Funds (just the money going to local government from the CSLFRF, sometimes even abbreviated as FRF)
- IFR: Interim Final Rule: US Treasury's rule on eligible uses of the CSLFRF (must read for all local governments)
- GOFERR: The Governor's Office for Emergency Relief and Recovery, responsible for administering the money to NEUs (created by Governor Sununu in 2020)
- Guidehouse: The entity contracted by GOFERR to provide resources and support to NEUs.

What Information is Needed to Apply?

1. [DUNs number](#)
2. Municipality's payment information
 - Entity Identification Number (EIN), name, and contact information
 - Name and title of an authorized representative of the entity
 - Financial institution information (e.g., routing and account number, financial institution name and contact information)
3. [SAM.gov registration](#) (For NEUs, not required prior to application; must obtain as soon as possible after receipt of funds.)

[NEU's APPLY HERE!](#)

Eligible Uses

1. Public Health
2. Negative Economic Impacts
3. Services to Disproportionality Impacted Communities
4. Premium Pay
5. Infrastructure (Water, Sewer, Broadband)
6. Revenue replacement*
7. Administrative expenses

How Do We Get Our Municipality's Funds?

- Metros: Directly from US Treasury
- NEUs: By applying through GOFERR's online [portal here](#).
 - o **DEADLINE TO APPLY IS AUGUST 18**
 - o LFRF allocations for both metros and NEUs are received in two installments: The first in 2021 and the second in 2022.

* The IFR allows cities and towns to use LFRF to pay for the general "provision of government services," but only to the extent of revenue loss. How to calculate revenue loss is explained in the IFR, but here is an example. We highly recommend using GFOA's revenue loss calculator to determine lost revenue.

For more instructions, go to NHMA's ARPA page.

Example – Town with December FYE:

- Revenue Growth Rate: Pre-pandemic revenue growth rate was calculated to be **2.1 percent**; Town opts to use the Treasury's greater growth rate amount of **4.1 percent**.
- Base year - fiscal year ending prior to pandemic: December 31, 2019
- Base year annual revenue: **\$500,000**

First Reporting Period: December 31, 2020

- Projected revenue for the first reporting period using **4.1 percent** growth rate: $\$500,000 * 1.041 = \mathbf{\$520,500}$
- Actual revenue for the first reporting period: **\$505,000**
- Extent of lost revenue for first reporting period: $\$520,500 - \$505,000 = \mathbf{\$15,500}$

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Compliance & Reporting

Reporting requirements depend on the size/funding your community is receiving.
[US Treasury Website on Compliance & Reporting](#)

[US Treasury Compliance and Reporting Guide](#)

Table 2: Reporting requirements by recipient type

Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021, with expenditures by category	By October 31, 2021, and then 30 days after the end of each quarter thereafter ⁹	By August 31, 2021, and annually thereafter by July 31 ¹⁰
Metropolitan cities and counties with a population below 250,000 residents which received more than \$5 million in SLFRF funding			Not required
Tribal Governments			
Metropolitan cities and counties with a population below 250,000 residents which received less than \$5 million in SLFRF funding		By October 31, 2021, and then annually thereafter ¹¹	
NEUs	Not required		

IMPORTANT INFORMATION

The Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") apply to the LFRF. These include, but are not limited to:

- Contracts must follow federal procurement rules and cost principles.
- Cities/towns may enter into Grant Agreements with subrecipients (such as to broadband suppliers, water departments, or school districts that serve multiple NEUs). Cities/towns are responsible for monitoring and reporting on subrecipient use of LFRF funds.
- Single Audit requirements apply to subrecipients who receive in the aggregate more than \$750,000 in federal funds for the year.

For more information:

- For a summary of LFRF-applicable requirements, see the [SAM.gov site specific to Coronavirus State and Local Fiscal Recovery Funds here](#) (see "Compliance Requirements" section).
- For the full text of applicable requirements, [see Title 2, Part 200](#) of the Code of Federal Regulations.

Key Documents (all municipalities must read!)

[Interim Final Rule](#)

[US Treasury FAQ](#)

[US Treasury FAQ for NEUs](#)

[US Treasury Compliance and Reporting Guide](#)

GFOA Revenue Calculator (download for NHMA's ARPA [Page](#))

Key Resources

[US Treasury](#)

[GOFERR's LFRF website](#) (for NEUs)

[NHMA's ARPA website](#)

[National League of Cities website](#)

[GFOA's CSLFRF Guidance FAQ](#)

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