

Spending Coronavirus Local Fiscal Recovery Funds

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

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The logo for the Office of Community & Rural Affairs (OCRA) features a dark grey silhouette of the state of Indiana. The letters "OCRA" are printed vertically in white on the right side of the silhouette.

OCRA

Office of
**COMMUNITY &
RURAL AFFAIRS**

Under the Office of
Lieutenant Governor
Suzanne Crouch



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Dear Hoosiers,

It has been an honor to serve as your Lieutenant Governor during such an unprecedented time. I have been inspired by the resilience and brilliance we have seen from Hoosier communities over the last year and a half. We encourage you to keep that momentum going during the public health crisis. I am proud to offer this toolkit from the Office of Community and Rural Affairs to assist all Hoosier Communities as they seek to both understand and deploy the Coronavirus Local Fiscal Recovery Fund in their communities. As always, continue to utilize the Office of Community and Rural Affairs as a resource as you develop your plans for these funds.



A handwritten signature in black ink that reads "Suzanne Crouch".

Lt. Gov. Suzanne Crouch

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. Follow our social media and refresh this link periodically to stay up-to-date. We are here to help you create a legacy for your community.



A handwritten signature in black ink that reads "Denny Spinner".

Denny Spinner, OCRA Executive Director

What is ARPA?

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 Interim Final Rule, or [IFR](#), published by the U.S. Department of the Treasury earlier this year. CLFRF offer 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 its economic impacts ([p. 8](#))
2. To replace lost government revenue ([p. 9](#)), to the extent attributable to the pandemic
3. To respond to workers performing essential work ([p. 10](#))
4. To invest in water, sewer, and broadband infrastructure ([p. 11](#))

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 ARP 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.

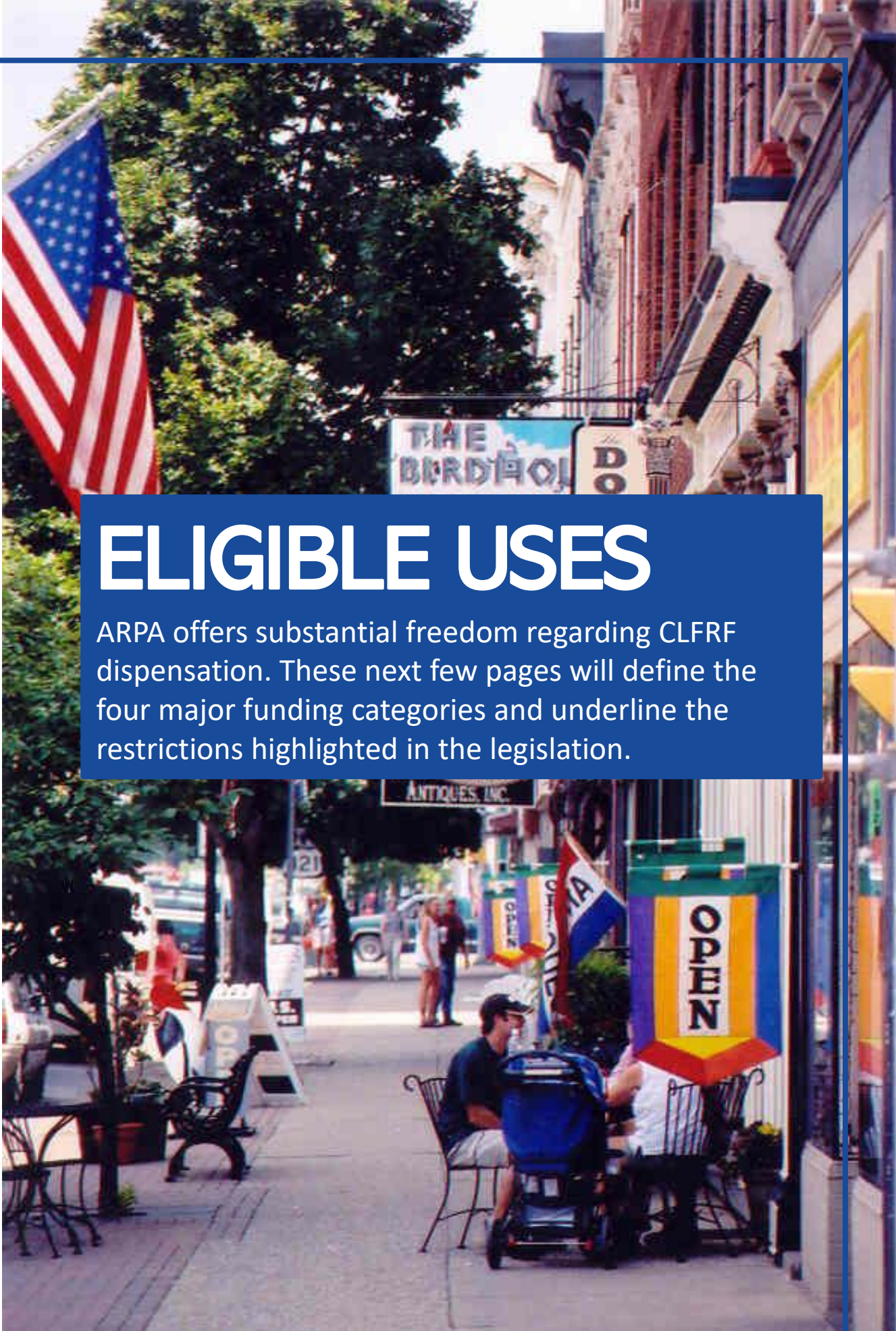
The ordinance “must reference a plan that will provide clear details for the use of these funds,” displayed a way that corresponds to the categories bulleted above. This ordinance is not binding and can be changed over time. We recommend using the Interim Report Worksheet [on page 21](#) as a guide when 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. This document is a collection of research by the team at OCRA, 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) or its negative economic impacts

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.

Eligible expenses regarding the coronavirus disease include:

COVID-19 Mitigation and Prevention. A broad range of services and programming are necessary to contain COVID-19. Acceptable uses include expanding vaccination programs, providing support for isolation or quarantine, and supporting vulnerable populations' access to medical or public health services.

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 providing personal protective equipment (PPE) and surveilling genomic sequencing for COVID-19 variants.

Mental and Behavioral Healthcare

New or enhanced state and local government services are encouraged to consider mental health, substance use, and other behavioral health needs exacerbated by the pandemic. Acceptable uses include enhancing mental health and substance misuse treatment, overdose prevention, and promoting access to health and social services. In Qualified Census Tracts ([more information on page 12](#)), funds can support services for evidence-based services to support mental health needs of students and child welfare-involved families and foster youth to provide recovery for mental health and substance use challenges.

Public Health 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 Interim Final Rule suggests providing payroll and covered benefits expenses for public health, human services, and similar employees, to the extent that they work on the COVID-19 response. A caveat is that the IFR explicitly prohibits supplementation to a pension plan outside of expected contributions. More on pension plans can be found [on page 10](#).

Expenses to Improve the Design and Execution of Health and Public Health Programs. Payments may be used to engage in planning and analysis to improve programs addressing the COVID-19 pandemic. Acceptable uses include using targeted consumer outreach and improving data infrastructure.

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

Money spent directly on families, employers, and governments 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 is limited to expenditures incurred on or after March 3, 2021. The Treasury FAQ also places emphasis on considering the economic impacts to underprivileged communities which were disproportionately adversely affected by the pandemic.

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 Hoosiers who have been and will continue to be negatively impacted by the pandemic in the form of:

- Assistance to unemployed workers, such as supplying childcare or transportation to job sites;
- Food and housing assistance or cash transfers provided directly to households;
- Outreach to increase uptake of federal assistance ([like the Child Tax Credit](#)) or programs (like SNAP);
- Counseling and legal aid to prevent eviction or homelessness; and
- Providing survivors' benefits to those who have lost family to COVID-19.

As more people worked from home and businesses temporarily or permanently closed their doors, [tourism, travel and hospitality industries](#) faced disproportionate harms due to the COVID-19 public health emergency. Before using funds in this category to help another industry, recipients must consider the extent of the economic impact as compared to tourism, travel and hospitality industries, and whether impacts are due to COVID-19. Aid provided to these industries may include:

- Improvements in ventilation or the addition of physical barriers or partitions in industry buildings to facilitate a safe reopening; and
- Financial support to the reopening of businesses in relevant industries.

[Small businesses](#) are the backbone to Indiana's economy. CLFRF can provide grants and loans to those that have been impacted by COVID, or on a broad array of technical assistance that will create quality jobs that put people on the path for economic mobility. Be creative! This plan could even transition existing businesses into [employee-owned co-ops](#), which [have been more resilient to previous economic downturns](#). [Local governments](#) have faced extensive revenue loss, which has resulted in staff layoffs. Reduced employment and revenue limit the services governments can provide to its citizens. CLFRFs can rehire staff or administer economic relief programs, as well as support the administration of services in decline because of the pandemic, such as rebuilding parks deteriorating from overuse.

“May recipients use funds for general economic development or workforce development?”

Generally, not. Recipients must demonstrate that **funding uses directly address a negative economic impact of the COVID-19 public health emergency**, including funds used for economic or workforce development. For example, job training for unemployed workers may be used to address negative economic impacts of the public health emergency and be eligible.” [FAQ: Department of the Treasury](#)

The [State Small Business Credit Initiative](#) is another product of ARPA separate from CLFRF to specifically address economic development.

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

Revenue reduction is calculated by subtracting the current value of annual actual general revenue from the future value of revenue in Fiscal Year 2019:

$$\text{Revenue Reduction} = B(1 + r)^{\frac{n}{12}} - G$$

- B is the Base Year General Revenue collected in FY2019, the most recent full fiscal year prior to the COVID-19 public health emergency.
- r is the Growth Adjustment. First, calculate your average annual growth rate between FY2016 and FY2019, the three full fiscal years prior to COVID-19.
 - If your average annual growth rate between FY2016 and FY2019 is greater than 4.1%, your r will be the average annual growth rate as a decimal fraction.
 - If your average annual growth rate between FY2016 and FY2019 is less than 4.1%, your r will be .0041.
- n is the number of months elapsed from the end of the base year value B to the calculation date of the Actual General Revenue, G .
- G is the Actual General Revenue collected during the 12-month period ending on each calculation date: December 31, 2020; December 31, 2021; December 31, 2022; December 31, 2023. Calculating in years following 2020 recognizes potential lagged effects of the pandemic.
- If your Revenue Reduction R is negative (your Actual General Revenue G is greater than your Base Year General Revenue B), then you will allocate \$0 to these funds.

The amount used to replace lost government revenue may only be calculated using the above equation, and the 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. Government services includes maintenance building of infrastructure, cybersecurity modernization, environmental remediation, and school and public safety services. It excludes funds to pay interest or debt services. Neither pre-pandemic budget projections nor hypothetical tax codes can be used to estimate the reduction. Funds cannot replenish a rainy day or any other type of reserve fund. Still, most of the freedom in CLFRF comes from the Revenue Reduction category. OCRA recommends neither calculating nor appropriating the portion of funds for Revenue Reduction until all pandemic-related community needs are addressed to deprioritize auxiliary 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
- Education and Childcare
- Sanitation
- Public Health and Safety

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 remuneration otherwise received by the worker. The aggregate amount or premium pay may not exceed \$25,000 per worker. 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 Interim 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 Revolving Fund ([DWSRF](#)), such as:

- Replacing lead service lines*;
- Reducing energy required to treat drinking water*;
- Protecting water or sewer infrastructure with effective cybersecurity practices*; and
- Supporting stormwater system resiliency through green 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. Upon completion, **projects should meet or exceed symmetrical upload and download speeds of 100 Mbps***. If these 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. For inspiration, MuniNetworks has put together a [comprehensive list of potential broadband projects](#) throughout the country.

More options for funding water, sewer, and broadband projects are available from various State Agencies. [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](#). 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.

*To best allocate your CLFRF, communities should monitor potential federal funding avenues for projects that align with those outlined above, such as [The Infrastructure Investment and Jobs Act](#). Some of this funding is through grants to states, and others are national-level formula-based or competitive grants – this is to say the funding options are largely diverse. If you are curious about potential areas of overlap, please visit [this in-depth summary created by the U.S. Chamber of Commerce](#).

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.

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 allow 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. 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.

Communities where **violence** – such as sexual assault or domestic violence – or the difficulty in accessing or providing services to respond to or mitigate the effects of violence, has increased, can use CLFRF as a response in the ways below, given that the expenditures are proportional to the type of harm identified:

- Support CVI programs, such as through capacity building; and
- Enforcing efforts to reduce gun violence exacerbated by the pandemic, including collaborative federal, state and local efforts to identify and address gun trafficking channels.

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 either the official legislation, the Interim Final Rule, or both:

- Funds **cannot be applied as a match toward other federal grants**, such as Medicaid.
- 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 is also prohibited.
- Funds **cannot pay down unfunded pension liabilities**. 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](#).
- Funds must align with the four categories [on page 4](#) or help Qualified Census Tracts.

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 Interim Final Rule:

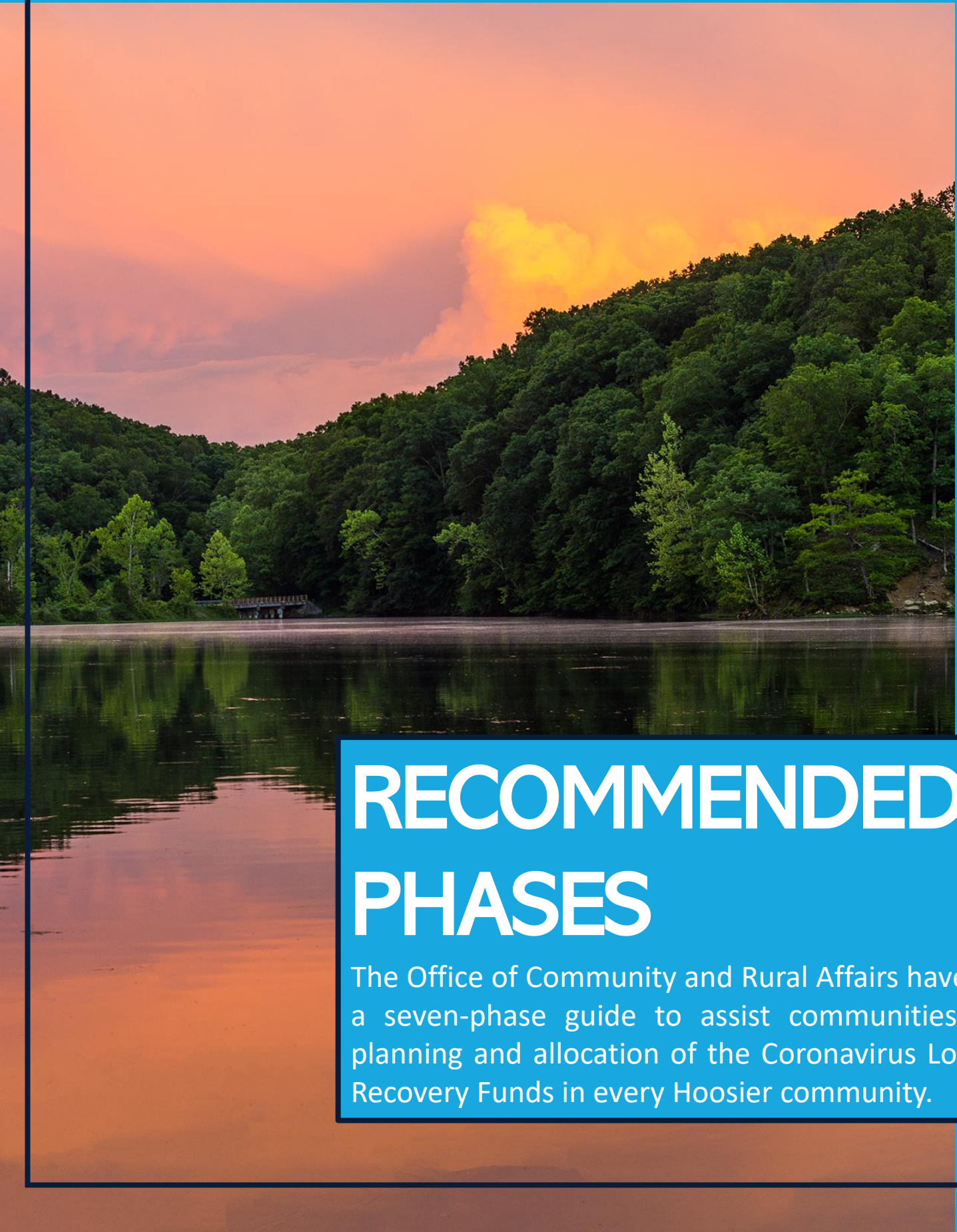
- 1. Identification and Notice of Violations:** Violations will be identified via the reports provided to the Treasury or public input. If a violation is identified, the Treasury will provide a written notice to the recipient along with an explanation of such amounts.
- 2. Request for Reconsideration:** 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.

Currently, Treasury guidance does not explicitly prohibit repayment being made with either tranche of CLFRF. However, due to the brief period between final notice and recoupment, and recoupment being outside the scope of the four categories bulleted [on page 4](#), **OCRA strongly urges against** using any funds conceived by the American Rescue Plan as a source of recoupment, especially Coronavirus Local Fiscal Recovery Funds.



McCormick's Creek State Park, DNR

DNR
Indiana Department
of Natural Resources



RECOMMENDED PHASES

The Office of Community and Rural Affairs have created a seven-phase guide to assist communities for the planning and allocation of the Coronavirus Local Fiscal Recovery Funds in 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**. 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 Interim 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 Interim 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.



Lawrenceburg, IN

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. CLFRF are only a piece of the puzzle; they are flexible pieces of aid 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 in-depth [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](#) or the [Economic Development Administration](#).

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](#)
 - Reimburse expenses and lost revenues attributable to COVID-19.
 - \$8.5 billion available until expended.



BRIGHT IDEA

To maximize impact from the CLFRF, [communities in Maine have merged their allocations](#) for regional projects, aiming to leverage their federal, state, and local funding opportunities.

Local and Rural Economies

- [Community Facilities Guaranteed Loan Program](#)
 - To support community-centered facilities necessary to address COVID-19 for public bodies and community-based nonprofits.
 - \$60 million available for Indiana, deadline TBA.
- [The EDA Good Jobs Challenge](#)
 - To System Lead Entity of a regional workforce system of the Backbone Organization of a sectoral partnership as the lead applicant to the creation of good-paying jobs.
 - \$500 million available, allowing applications until January 26, 2022.



Downtown Kendallville, photo by Alaina Stellwagen

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](#) have 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. Keeping track of your programs and their relations to COVID-19 from the beginning will facilitate the reporting process. Project and Expenditure Reports are due quarterly or annually, and inappropriate expenses will be accounted for by SBOA audits.

ARPA requests transparency and accountability, satisfied by accurate and thorough reporting. Please use the worksheets on the following pages to guide you through the required interim and Project and Expenditure reports.

Cities and counties that received over \$5 million in SLFRF funding must submit both an Interim Report and subsequent quarterly Project and Expenditure reports. The [interim report](#) includes a summary of recipient's expenditures and obligations by category from the date of receiving the award to July 31, 2021 and is submitted by August 31, 2021. The first [quarterly Project and Expenditure report](#) is due October 31, 2021, and will report over the two calendar quarters from the date of award to September 30, 2021. Subsequent reports will cover a single calendar quarter and must be submitted within 30 days after the end of each calendar quarter.

Nonentitlement units do not submit an interim report, as information related to funds distributed to NEUs will be featured by the State. NEUs and metropolitan cities and counties that received under \$5 million in SLFRF funding submit [annual Project and Expenditure reports](#). The initial covers activity from the date of award to September 30, 2021, and must be submitted by October 31, 2021. Subsequent annual reports are due October 31 of each year until December 2026. [Both quarterly and annual Project Expenditure reports](#) include financial data, information on contracts and subawards, projects funded, and other information regarding disbursement.

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 CLFRF.

Cities (Indianapolis, Fort Wayne) and counties (Marion, Lake, Allen, Hamilton, St. Joseph) with populations over 250,000 are also required to submit a [Recovery Plan Performance report](#), which provides information on the projects that recipients are undertaking with program funding and how they are planning to ensure project outcomes are achieved. Further requirements will be coming from the Treasury. The first will cover the period from the date of award to July 31, 2021, and be submitted by August 31, 2021. Following reports will cover July 1 to June 30 and must be submitted by July 31.

For reporting, we recommend using the arrow diagram on the previous page, copied below. 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](#).

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



2. Ascertain the causal or compounding connection.



3. Assess for disproportionate impact on distressed populations or sectors.



4. Prove the expense produces the expected outcome.

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.

CHECKLIST

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

ASSEMBLE A TEAM [\(p. 15\)](#)

- 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 [\(p. 16\)](#)

- 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 [\(p. 17\)](#)

- 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 [\(p. 17\)](#)

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

FINALIZE & IMPLEMENT PLAN [\(p. 19\)](#)

- Submit ordinance to the State Board of Accounts
- Identify, apply for, and confirm additional sources of funding [\(p. 18\)](#)

REPORT [\(p. 20\)](#)

- Designate a reporter to record ARPA expenditures
- Track spending, classified by funding source
- Study worksheets for the Interim Report [\(p. 21\)](#) and Project and Expenditure Report [\(p. 22\)](#)
- 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**)

INSPIRATION: *successful projects and proposed measures*

Response to Coronavirus

- [Vaccinate Gadsden](#): Residents of Gadsden, AL, can receive \$100 upon vaccination and the subsequent completion of a voucher.
- [Vaccinate and Shop Small](#): Mayor of Wauwatosa, WI, proposed a financial incentive of \$50- \$100 gift cards for local businesses and restaurants to vaccinated individuals.
- [Neighborhood Vaccination Clinics](#): Spokane, WA, uses \$500,000 of their CLFRF to fund fire station vaccine clinics throughout the city.

Negative Economic Impacts

- [Downtown Housing Grant Program](#): The State of Iowa supports upper-floor housing in rural Main Streets. This is a joint program with the Iowa Main Street program, devoting \$20 million to quality preservation and rehabilitation.
- [Affordable Housing](#): Coupling CLFRF with private investments, Macon, GA, invests in affordable rental housing in their historic district, as well as create an ongoing rental housing revolving fund for all neighborhoods around the city.
- [Downtown Grants in San Marcos](#): San Marcos, TX, in conjunction with local Main Streets, identified a list of programs, including small business support grants, technical assistance, and funding to support downtown events.
- [Open Streets](#): New York City makes permanent a successful initiative during the pandemic. Open Streets blocks through traffic and reduces the speed limit on certain blocks, allowing New Yorkers to take advantage of the open space.
- [Housing Rehabilitation](#): Alderman of Milwaukee, WI, proposed using \$105 million of the CLFRF on rehabbing 700 city-owned foreclosed houses to be resold or rented at affordable prices.

Revenue Reduction and Government Services

- [Revenue Replacement](#): Pittsburgh, PA, devotes almost all its funds to restore vacant positions through the form of construction projects, fleet improvements, and increasing housing options.
- [Free Rides](#): Charlottesville Area Transit of Charlottesville, NC, is offering free rides to all residents for the next three years.

Water, Sewer, and Broadband Infrastructure

- [City Park Hot Spots](#): Little Rock, AK, allocates \$337,000 for broadband installation at a community center and throughout city parks.
- [Rural Broadband Access](#): Wabasha County, MN, suggested a grant program where Internet providers can apply through a request for proposals, advertising prioritized projects throughout the county.
- [Stormwater Projects](#): Aiken, SC, protects Hitchcock Woods, the largest privately-owned urban forest in the country, from ruinous amounts of stormwater through greenery and pedestrian spaces.

Community Engagement

- [Spending Simulator](#): To encourage community input, the city of Greensboro, NC, created an online spending simulator. Residents act as Treasurer and determine how CLFRF should be spent.
- [Community Survey](#): Clarksburg, WV, outsources ideas on impactful projects, asking residents to rank choices of potential priorities and allowing space for write-ins.

FOR THE DEPARTMENT OF CORRECTION

COVID-19 Hazard Pay Stipends

Total Operating Expense	8,500,000	0	
Augmentation allowed.			

The above appropriation for FY 2022 shall be used to provide a pandemic bonus to correctional officers and other department employees who have performed duties that are normally performed by correctional officers, as determined by the department. The COVID-19 hazard pay stipend shall be \$1,600 per correctional officer and eligible employee.

Stab Vests

Total Operating Expense	7,000,000	0	
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FOR THE INDIANA STATE POLICE

COVID-19 Hazard Pay Stipends

Total Operating Expense	2,000,000	0	
Augmentation allowed.			

The above appropriation for FY 2022 shall be used to provide a pandemic bonus to state troopers and state capitol police officers in the amount of \$1,600 per trooper and officer.

Indiana State Police Body Cameras

Total Operating Expense	20,000,000	0	
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Local Unit Body Camera Grants

Total Operating Expense	5,000,000	5,000,000	
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The above appropriations are for the purpose of providing matching grants to city, town, and county law enforcement agencies for the acquisition of body cameras. The following matching grant requirements apply:

County:

- (A) Fifty percent (50%), if the county has a population greater than or equal to fifty thousand (50,000).
- (B) Twenty-five percent (25%), if the county has a population of less than fifty thousand (50,000).

City/Town:

- (A) Fifty percent (50%), if the city or town has a population greater than or equal to ten thousand (10,000).
- (B) Twenty-five percent (25%), if the city or town has a population of less than ten thousand (10,000).

Grant proceeds may only be used for the purchase of body cameras and may not be used to purchase video storage equipment or services. Eligible law enforcement agencies may apply for grants in accordance with procedures established by the Indiana State Police.

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APPENDIX 1: Pages 24 through 26 are taken from the State Budget for Fiscal Year 2021, from the Account Created for the American Rescue Plan Act (ARP ACT). [Click here to read the State Budget for Fiscal Year 2021](#)

	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
Multi Agency Academic Cooperative (MAAC) Firefighter Regional Training Pilot			
Total Operating Expense	250,000	250,000	
FOR THE DEPARTMENT OF NATURAL RESOURCES			
Next Level Trails			
Total Operating Expense	60,000,000	0	
Conservation Land Acquisition			
Total Operating Expense	25,000,000	0	
FOR THE LIEUTENANT GOVERNOR			
Broadband Grants			
Total Operating Expense	250,000,000	0	
<p>The above appropriation shall be deposited in the Rural Broadband Fund (IC 4-4-38.5-11). The lieutenant governor's office may spend up to \$1,200,000 in FY 2022 and \$1,200,000 in FY 2023 from the rural broadband fund for the administration of broadband grant programs administered by the office.</p>			
FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION			
Regional Economic Acceleration and Development Initiative (READI)			
Total Operating Expense			500,000,000
<p>The above appropriation shall be deposited in the READI fund (IC 5-28-41-7)</p>			
Next Level Flights			
Total Operating Expense			10,000,000
<p>Of the above appropriation for next level flights, the Indiana economic development corporation may award up to three million dollars (\$3,000,000) to the Fort Wayne International Airport for a gate expansion project.</p>			
FOR INVESTED INDIANA			
Career Accelerator (IC 5-34-2)			
Total Operating Expense	75,000,000	0	
<p>The above appropriation shall be deposited in the Career Accelerator Fund (IC 5-34-2).</p>			
Indiana Internet of Things (IoT) Lab - Statewide Initiatives			
Total Operating Expense	1,000,000	0	
FOR THE INDIANA FINANCE AUTHORITY			
Northwest Indiana Regional Development Authority			
Total Operating Expense	231,000,000	0	
FOR THE DEPARTMENT OF WORKFORCE DEVELOPMENT			

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APPENDIX 1: Pages 24 through 26 are taken from the State Budget for Fiscal Year 2021, from the Account Created for the American Rescue Plan Act (ARP ACT). [Click here to read the State Budget for Fiscal Year 2021](#)

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	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
Unemployment Insurance Trust Fund			
Total Operating Expense	500,000,000	0	
FOR THE INDIANA DEPARTMENT OF TRANSPORTATION			
Next Level Connections Fund (IC 8-14-14.3)			
Total Operating Expense	205,000,000	900,000,000	
FOR THE FAMILY AND SOCIAL SERVICES ADMINISTRATION			
Mental Health Grants			
Total Operating Expense	50,000,000	50,000,000	

The family and social services administration, in consultation with the department of health, shall utilize the above appropriations to address mental health needs across the state. The administration shall use regional-level data regarding suicide hotline use, overdose mortality, and population to determine the distribution of funds.

FOR THE STATE DEPARTMENT OF HEALTH			
Health Issues and Challenges Grant Program (IC 16-46-16.5-4)			
Total Operating Expense			50,000,000

The above appropriation shall be deposited in the health issues and challenges grant fund (IC 16-46-16.5-4).

FOR THE INDIANA FINANCE AUTHORITY			
Water Infrastructure Grant Fund			
Total Operating Expense	50,000,000	50,000,000	
Transportation and Water Infrastructure Local Grants			
Total Operating Expense	30,000,000	30,000,000	

FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION			
Inter-modal Transportation Study			
Total Operating Expense	1,200,000	0	

The above appropriation shall be used by the corporation to fund the final analysis for a light manufacturing, warehousing, distribution, and logistics district along Buffington Harbor. The study must be conducted to determine the expected market demand, provide transportation and logistics operational modeling, and analyze the need for environmental remediation. The project shall be accomplished through a public private partnership to further advance the development opportunities.

SECTION 27. [EFFECTIVE JULY 1, 2021]

A contract or an agreement for personal services or other services may not be entered into by any agency or department of state government without the approval of the budget agency or the designee of the budget director.

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