

# American Rescue Plan Act Fiscal Recovery Funds

*A Quick Reference Guide*

**ARPA Section: STATE AND LOCAL FISCAL RECOVERY FUND  
PROVIDES \$130 billion to States, Local Governments and Tribal Governments  
ELIGIBLE USE CATEGORIES, listed here from most flexible to least flexible:**

## Revenue Loss

Elect standard allowance of up to \$10 million for government services or calculate actual revenue loss with a formula provided in the Final Rule

## Public Health and Negative Economic Impacts

Identify public health or negative economic impacts and populations that are negatively or disproportionately impacted. Design programs, services, or capital expenditures that respond to the impact. Responses must be related and reasonably proportional to the impact.

### *Public Health:*

- COVID 19 mitigation and prevention
- Medical expenses
- Behavioral health care
- Preventing and responding to violence

### *Negative Impacts:*

- Assistance to households
- Assistance to small businesses
- Assistance to nonprofits
- Aid to impacted industries

### *Other Provisions:*

Fiscal Recovery Funds may be used to restore government workforces to pre-pandemic levels. Capital expenditures may be subject to additional analysis and reporting requirements.

## Premium Pay

Up to \$13 per hour for eligible employees performing essential work.

## Investments in Infrastructure

Water • Sewer • Broadband

### **Notes:**

The U.S. Treasury's Final Rule enumerates many eligible uses of Fiscal Recovery Funds, but the list is non-exhaustive. The rule identifies certain populations as negatively or disproportionately impacted. The rule provides a framework for recipients to identify other impacts and to serve other populations beyond the enumerated uses and presumed eligible populations. Recipients must submit project and expenditure reports to U.S. Treasury. All costs must be obligated by December 31, 2024 and expended by December 31, 2026.

# ARPA RESOURCES

## U.S. Treasury

Website:	<a href="https://home.treasury.gov">home.treasury.gov</a>
Fiscal Recovery Funds page:	<a href="https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds">home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds</a>
Topics:	Interim Final Rule and Final Rule; fact sheets; FAQs; press releases; State and Local Coronavirus Fiscal Recovery Fund allocations; compliance and reporting guidance; and more
Note:	Treasury updates the FAQs often, and updates are noted on the first page for easy reference. You may also sign up for Treasury updates via email.

## Pandemic Response Accountability Committee (PRAC)

Website:	<a href="https://pandemicoversight.gov">pandemicoversight.gov</a>
Topics:	Reports on how states and local governments are managing their pandemic programs and funding; reports fraud data; reports on the federal government's coronavirus response; FAQs; and more.

## National Association of Counties (NACo)

Website:	<a href="https://naco.org">naco.org</a>
Topics:	COVID-19 Recovery Clearinghouse; Analysis of Treasury's Final Rule; FAQs; NACo County Explorer: How counties are investing Coronavirus Recovery Funds; and NACo Local Government Investment Tracker.

## Indiana State Board of Accounts (SBOA)

Website:	<a href="https://in.gov/sboa">in.gov/sboa</a>
Topics:	COVID-19 resources on home page, including "Directive 2021-1 Accounting for ARP and Specific Processes for Subtitle M" and related "Accounting Processes" document.

## Association of Indiana Counties (AIC)

Website:	<a href="https://indianacounties.org">indianacounties.org</a>
Topics:	COVID-19 Updates page (under "News" tab) includes links to various ARPA resources, Governor Executive Orders, ARPA FAQs, NACo preliminary overview of Treasury guidance, and more.

## Porter County Auditor's Office

Website:	<a href="https://porterco.org/auditor">porterco.org/auditor</a>
Topics:	COVID Federal Funding page includes information about Porter County government's Fiscal Recovery Fund expenditures and CARES Act grants, including expenditure updates, analyses, and timeline.