



CITY OF BELLE ISLE, FL
BUDGET COMMITTEE MEETING

Held in City Hall Chambers 1600 Nela Avenue
Held the Friday before the 3rd Tuesday of Every Month
Friday, February 11, 2022 * 3:00 PM

AGENDA

Budget Committee Members

Jackie Hoevenaar | Thad Taylor | Nash Shook | Ralph Yarbrough | Julia Frey | Kevin Pierre | Katherine Stinton

Welcome to the City of Belle Isle Budget Committee meeting. Agendas and all backup material supporting each agenda item are available in the City Clerk's office or on the city's website at www.belleislefl.gov.

1. **Call to Order and Confirmation of Quorum**
2. **Citizen Comments**
3. **Consent Items**
 - a. Approval of the November 19, 2021 meeting minutes
4. **Agenda Items**
 - a. Review of Revenue and Expenses
 - b. Review Budget Amendments
 - c. Discuss ARPA Funding
5. **Wrap Up / Next Meeting Schedule**
6. **Adjournment**



CITY OF BELLE ISLE, FL
BUDGET COMMITTEE MEETING

Held in City Hall Chambers

Friday, November 19, 2021, * 3:00 PM

MINUTES

Budget Committee Members Present

Jackie Hoevenaar | Thad Taylor | Nash Shook | Ralph Yarbrough

Zoom Participation

Julia Frey | Kevin Pierre

Absent

Katherine Stinton

1. Call to Order and Confirmation of Quorum

City Manager Francis called the meeting to order at 3:00 pm, and the Clerk confirmed quorum.

Also present were Attorney Chumley, City Manager Francis, Finance Manager Tracey Richardson, and City Clerk Yolanda Quiceno.

City Manager Francis welcomed all Committee members and opened for introductions.

2. Sunshine Rules - City Attorney

Attorney Chumley gave an overview of the Sunshine Law Sec 286.011 and how it applies to Board members. Attorney Chumley spoke on Open Meetings, Reasonable Notice of Meetings, One-on-One Conversations, Social Media and Public Records.

3. Election of Officers

a. Resolution 21-18 Budget Advisory Committee

City Manager Francis spoke on the process to request information from staff. He stated that the Committee members can ask staff for reasonable request, however, if they find that it will involve extensive research they should submit the request to the City Manager for discussion and approval. He then opened for Election of Officers.

Board member Yarbrough made a motion to nominate Thad Taylor as the Chairman.

Board member Hoevenaar seconded the motion which passed unanimously with those present 4:0.

Board member Hoevenaar moved to nominate Nash Shook as Vice Chair.

Board member Pierre seconded the motion which passed unanimously with those present 4:0.

Board member Shook moved to nominate Jackie Hoevenaar as Secretary.

Board member Pierre seconded the motion which passed unanimously with those present 4:0.

4. Budget Overview - City Manager & Director of Finance

City Manager Francis gave an overview of the 2021/2022 Budget as follows,

1. CCA Absolute Net lease
2. Capital Project Update; Sol Ave Paving and Swann Beach Restoration - Piggyback with Ft Lauderdale
3. Monthly Revenue & Expenditure, Check Register Reports
4. Budget Amendments for Capital Projects

5. Committee Questions – na

6. Wrap-Up: Set time/day for meetings

The Board consensus was to meet on a 1/4ly basis. The Board agreed to schedule the next meeting on Friday, February 11, 2022 at 3:00pm.

7. Adjournment

There being no further business, Chairman Taylor called for a motion to adjourn. The meeting adjourned at 4:00 pm.

Range of Checking Accts: First to Last Range of Check Dates: 01/01/22 to 01/31/22
Report Type: All Checks Report Format: Detail Check Type: Computer: Y Manual: Y Dir Deposit: Y

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num
PO #	Item	Description					Ref Seq Acct
CHARTER		CHARTER SCHOOL RENTAL ACCT					
2153	01/07/22	SOUTHERN SOUTHERN FIRE PROTECTION OF OR				01/31/22	1107
22000335	1	ANNUAL SPRI NKLER I NSPECTION	321.00	201-569-00-4600	Expendi ture		1 1
				MAINTENANCE - CHARTER SCHOOL			
2154	01/31/22	FISH FISHBACK, DOMINICK, BENNETT,					1118
22000392	1	DEC2021 LEGAL SVC CHARTER	90.00	201-569-00-3110	Expendi ture		4 1
				LEGAL SERVICES - CHARTER			
2155	01/31/22	KR GARDN K. R. GARDNER					1118
22000391	1	CCA TREE I NSPECTIONS	650.00	201-569-00-4600	Expendi ture		3 1
				MAINTENANCE - CHARTER SCHOOL			
2156	01/31/22	MARTINRO MARTIN ROOFING SERVICES, INC.					1118
22000390	1	CCA HS ROOF REPAIR	12,301.00	201-569-00-6210	Expendi ture		2 1
				CIP - CHARTER ROOF			
2157	01/31/22	TRANE TRANE U.S. INC.					1118
22000389	1	CCA HS HVAC REPLACEMENT APP1	4,120.00	201-569-00-6320	Expendi ture		1 1
				CIP - HVAC REPLACEMENT			

Checking Account Totals	Paid	Void	Amount Paid	Amount Void
Checks:	5	0	17,482.00	0.00
Direct Deposit:	0	0	0.00	0.00
Total:	5	0	17,482.00	0.00

OPERATING	Operating Account	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	
11636	01/04/22	CARDSERV CARD SERVICES CENTER				01/31/22	1123
22000400	1	TAX REFUND UPS STORE	3.64	001-521-00-4200	Expendi ture		1 1
				POSTAGE & FREIGHT			
22000400	2	ICMA MEMBERSHIP - J. STEWART	200.00	001-521-00-5400	Expendi ture		2 1
				BOOKS, SUBSCRIPTIONS & MEMBERSHIPS			
22000400	3	CERTIFIED MAIL FOR NOVS	7.38	001-521-00-4200	Expendi ture		3 1
				POSTAGE & FREIGHT			
22000400	4	SEAT COVERS FOR PD VEHICLES	431.84	001-521-00-4610	Expendi ture		4 1
				REPAIRS AND MAINTENANCE - VEHICLES			
22000400	5	POSTAGE TO SEND SIGN FOR REPAI	161.24	001-521-00-4200	Expendi ture		5 1
				POSTAGE & FREIGHT			
22000400	6	POSTAGE	5.95	001-521-00-4200	Expendi ture		6 1
				POSTAGE & FREIGHT			
22000400	7	ALTERATIONS TO PD UNIFORM PANT	21.30	001-521-00-5210	Expendi ture		7 1
				UNIFORMS			
22000400	8	CHRISTMAS ORNAMENTS CITY HALL	66.74	001-519-00-5200	Expendi ture		8 1
				OFFICE & OPERATING SUPPLIES			
22000400	9	CHRISTMAS BOWS CITY HALL	14.98	001-519-00-5200	Expendi ture		9 1
				OFFICE & OPERATING SUPPLIES			
22000400	10	STRAPS/TIEDOWNS/MEASURING WHEEL	146.13	001-541-00-5200	Expendi ture		10 1
				OPERATING SUPPLIES			
22000400	11	NO RECEIPT SUBMITTED AUTOZONE	53.24	001-541-00-4610	Expendi ture		11 1
				REPAIRS & MAINTENANCE - VEHICLES & EQUIP			

Item a.

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
OPERATING		Operating Account		Continued					
11636	CARD SERVICES CENTER	Continued							
22000400	12	PHONE MOUNT FOR PW	16.99	001-541-00-4610	Expenditure		12	1	
				REPAIRS & MAINTENANCE - VEHICLES & EQUIP					
22000400	13	WATER PUMP NELA FOUNTAIN	32.94	001-541-00-4670	Expenditure		13	1	
				REPAIRS & MAINTENANCE - PARKS					
22000400	14	COMP MONITOR FOR H. COX	213.98	001-541-00-5200	Expenditure		14	1	
				OPERATING SUPPLIES					
22000400	15	VENT CLIP FOR PW	3.99	001-541-00-4610	Expenditure		15	1	
				REPAIRS & MAINTENANCE - VEHICLES & EQUIP					
22000400	16	TREE COLOR SPRAY HOLLOWAY PARK	36.90	001-541-00-4670	Expenditure		16	1	
				REPAIRS & MAINTENANCE - PARKS					
22000400	17	(4) PET WASTE STATIONS	1,035.08	001-541-00-4670	Expenditure		17	1	
				REPAIRS & MAINTENANCE - PARKS					
22000400	18	PD STORAGE UNIT 11/17-11/30/21	54.09	001-521-00-4900	Expenditure		18	1	
				OTHER CURRENT CHARGES					
22000400	19	PLASTIC BAGS FOR PD EVIDENCE	69.80	001-521-00-5100	Expenditure		19	1	
				OFFICE SUPPLIES					
22000400	20	NOV2021 MICROSOFT OFFICE SUITE	16.50	001-521-00-3100	Expenditure		20	1	
				TECHNOLOGY SUPPORT/SERVICES					
22000400	21	TRASH BAGS FOR PD	33.04	001-521-00-5100	Expenditure		21	1	
				OFFICE SUPPLIES					
22000400	22	TISSUES FOR PD	41.55	001-521-00-5100	Expenditure		22	1	
				OFFICE SUPPLIES					
22000400	23	PD METAL NAME BADGES	13.95	001-521-00-5210	Expenditure		23	1	
				UNI FORMS					
22000400	24	PD STORAGE UNIT DEC2021	56.25	001-521-00-4900	Expenditure		24	1	
				OTHER CURRENT CHARGES					
22000400	25	PD CAR CHARGER FOR LAPTOP	149.95	001-521-00-5205	Expenditure		25	1	
				COMPUTER AND SOFTWARE					
22000400	26	ETHERNET ANNUAL EXP CH GENERAT	49.99	001-519-00-4600	Expenditure		26	1	
				REPAIRS & MAINTENANCE - GENERAL					
22000400	27	DEC2021 GMAIL	204.00	001-519-00-4100	Expenditure		27	1	
				COMMUNICATIONS SERVICES					
22000400	28	MONTHLY I CLOUD STORAGE	0.99	001-519-00-4100	Expenditure		28	1	
				COMMUNICATIONS SERVICES					
22000400	29	NOV2021 MICROSOFT OFFICE SUITE	8.25	001-521-00-3100	Expenditure		29	1	
				TECHNOLOGY SUPPORT/SERVICES					
22000400	30	MICROSOFT 10/21-11/20/21	12.50	001-521-00-3100	Expenditure		30	1	
				TECHNOLOGY SUPPORT/SERVICES					
22000400	31	NOV2021 GMAIL PD	360.00	001-521-00-3100	Expenditure		31	1	
				TECHNOLOGY SUPPORT/SERVICES					
22000400	32	RETURN KEYBOARD	69.99	001-519-00-5200	Expenditure		32	1	
				OFFICE & OPERATING SUPPLIES					
22000400	33	WEBSITE RENEWAL	182.75	001-519-00-4900	Expenditure		33	1	
				OTHER CURRENT CHARGES					
22000400	34	COMMAND HOOKS SPECIAL EVENTS	16.56	001-519-00-4800	Expenditure		34	1	
				SPECIAL EVENTS					
22000400	35	STORAGE UNIT RENTAL 12/11-1/10	166.00	001-513-00-4900	Expenditure		35	1	
				OTHER CURRENT CHARGES					
22000400	36	HOT CHOCOLATE SPECIAL EVENTS	69.80	001-519-00-4800	Expenditure		36	1	
				SPECIAL EVENTS					

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
OPERATING									
Operating Account			Continued						
11636 CARD SERVICES CENTER									
Continued									
22000400	37	BANKERS BOXES	21.98	001-519-00-5200	Expenditure		37	1	
				OFFICE & OPERATING SUPPLIES					
22000400	38	MARSHMALLOWS SPECIAL EVENTS	14.26	001-519-00-4800	Expenditure		38	1	
				SPECIAL EVENTS					
			3,917.26						
11570 01/07/22 FLMUNPEN FL MUNICIPAL PENSION TRUST FND									
22000310	1	PAYROLL 1/07/2022	11,749.83	001-900-00-0004	Expenditure	01/31/22	1105	1	1
				RETIREMENT CONTRIBUTIONS PAYABLE					
22000310	2	PAYROLL 1/07/2022	1,692.97	001-900-00-0005	Expenditure		2	1	
				457B DEFERRED COMP PAYABLE					
22000310	3	PAYROLL 1/07/2022	628.18	001-900-00-0010	Expenditure		3	1	
				401A/457B RETIREMENT LOAN PAYABLE					
			14,070.98						
11571 01/07/22 FLSTDISB FL STATE DISBURSEMENT UNIT									
22000311	1	PAYROLL 1/07/2022	398.86	001-900-00-0008	Expenditure	01/31/22	1105	4	1
				CHILD SUPPORT PAYABLE					
11572 01/07/22 ALBERTMO ALBERT MOORE, LLC.									
22000313	1	TREE REMOVAL 6612 CITRUS VALLE	3,500.00	001-541-00-4690	Expenditure	01/31/22	1106	3	1
				URBAN FORESTRY					
22000314	1	FY 21/22 CITY TREE TRIMMING	27,616.50	001-541-00-4690	Expenditure		4	1	
				URBAN FORESTRY					
22000315	1	FY 21/22 CITY TREE TRIMMING	15,342.00	001-541-00-4690	Expenditure		5	1	
				URBAN FORESTRY					
22000316	1	FY 21/22 CITY TREE TRIMMING	21,299.00	001-541-00-4690	Expenditure		6	1	
				URBAN FORESTRY					
22000317	1	TREE REMOVAL DEWAYNE STORMWTR	5,400.00	103-541-00-4600	Expenditure		7	1	
				REPAIRS & MAINTENANCE					
22000318	1	REMOVE TWO TREES BOA BUILDING	1,750.00	001-541-00-4690	Expenditure		8	1	
				URBAN FORESTRY					
			74,907.50						
11573 01/07/22 APPLIEDC APPLIED CONCEPTS, INC.									
22000333	1	STALKER MC360 MESSAGE TRAILER	17,000.00	001-521-00-6400	Expenditure	01/31/22	1106	24	1
				CAPITAL - EQUIPMENT					
11574 01/07/22 AQUATICW AQUATIC WEEDS, INC.									
22000173	1	CLEAN/DREDGE CULLEN LAKESHORES	4,300.00	103-541-00-3450	Expenditure	01/31/22	1106	1	1
				LAKE CONSERVATION					
11575 01/07/22 CONTROLS CONTROL SPECIALISTS									
22000329	1	JAN2022 TRAFFIC SIGNAL MAINT	460.00	001-541-00-3400	Expenditure	01/31/22	1106	20	1
				CONTRACTUAL SERVICES					
11576 01/07/22 FISHER FISHER PLANNING & DEVELOPMENT									
22000324	1	FEB2022 PLANNING SVC	6,250.00	001-513-00-3400	Expenditure	01/31/22	1106	15	1
				PLANNING SERVICE					

Item a.

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num
PO #	Item	Description					Ref Seq Acct
OPERATING Operating Account Continued							
11577	01/07/22	GRAYSBAC GRAYS BACKFLOW SERVICES, LLC.				01/31/22	1106
22000321	1	BACKFLOW TESTS 2800 HOFFNER	130.00	001-541-00-4300	Expenditure		11 1
				UTILITY/ELECTRIC/WATER			
11578	01/07/22	JJSWASTE JJ'S WASTE & RECYCLING LLC.				01/31/22	1106
22000323	1	JAN2022 SOLID WASTE SVC	57,071.00	001-519-00-4310	Expenditure		14 1
				SOLID WASTE DISPOSAL/YARDWASTE			
11579	01/07/22	MENTZER LYNN MENTZER				01/31/22	1106
22000332	1	REFUND SPONSORSHIP PAID 12/7/2	100.00	001-347-400	Revenue		23 1
				SPECIAL EVENTS			
11580	01/07/22	MGL FORM MGL PRINTING SOLUTIONS				01/31/22	1106
22000319	1	2021 W2/1099 FORMS	128.75	001-519-00-4700	Expenditure		9 1
				PRINTING & BINDING			
11581	01/07/22	OCBD ORANGE COUNTY BOARD OF COUNTY				01/31/22	1106
22000327	1	FY2122 FIRE SERVICE PYMT#1	876,916.02	001-519-00-3440	Expenditure		18 1
				FIRE PROTECTION			
11582	01/07/22	OCPS ORANGE COUNTY PUBLIC SCHOOLS				01/31/22	1106
22000334	1	SCHOOL IMPACT FEES QE 12/31/21	8,784.00	001-900-00-0015	Expenditure		25 1
				DUE TO OCPS FOR SCHOOL IMPACT FEES			
11583	01/07/22	ORLUTIL ORLANDO UTILITIES COMMISSION				01/31/22	1106
22000322	1	WATER SVC 11/23-12/22/21	13.79	001-521-00-4300	Expenditure		12 1
				UTILITY/ELECTRIC/WATER			
22000322	2	WATER SVC 11/23-12/22/21	952.01	001-519-00-4300	Expenditure		13 1
				UTILITY/ELECTRIC/WATER			
			965.80				
11584	01/07/22	PFMFINAN PFM FINANCIAL ADVISORS, LLC.				01/31/22	1106
22000331	1	OCT-DEC2021 FIN ADVISORY SVC	2,000.00	001-519-00-3400	Expenditure		22 1
				CONTRACTUAL SERVICES			
11585	01/07/22	PRM PUBLIC RISK MANAGEMENT OF FL				01/31/22	1106
22000330	1	21/22 Q2 PROP/LIAB/WC/AUTO INS	36,575.00	001-519-00-4500	Expenditure		21 1
				INSURANCE			
11586	01/07/22	RBT RELIABLE BUSINESS TECHNOLOGIES				01/31/22	1106
22000325	1	DEC2021 PD IT SUPPORT	950.00	001-521-00-3100	Expenditure		16 1
				TECHNOLOGY SUPPORT/SERVICES			
11587	01/07/22	TEAM AP FBO TEAM STAFFING SERVICES				01/31/22	1106
22000312	1	TEMP LABOR W/E 12/12/21	488.40	001-541-00-3140	Expenditure		2 1
				TEMPORARY LABOR			
22000326	1	TEMP LABOR W/E 11/28/21	296.00	001-541-00-3140	Expenditure		17 1
				TEMPORARY LABOR			
			784.40				

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num
PO #	Item	Description					Ref Seq Acct
OPERATING							
Operating Account			Continued				
11588	01/07/22	TRIMACOU TRIMAC OUTDOOR				01/31/22	1106
22000328	1	DEC2021 LANDSCAPE MAINTENANCE	2,400.00	001-541-00-3420	Expenditure		19 1
				LANDSCAPING SERVICES			
11589	01/07/22	UNIVERSA UNIVERSAL ENGINEERING SCIENCE				01/31/22	1106
22000320	1	NOV2021 BUILDING PERMITS	10,571.60	001-519-00-3405	Expenditure		10 1
				BUILDING PERMITS			
11647	01/13/22	SHREDIT SHRED-IT USA LLC				01/31/22	1125
22000419	4	SHREDDING SERVICE	88.95	001-519-00-4700	Expenditure		1 1
				PRINTING & BINDING			
22000419	5	SHREDDING SERVICE	91.21	001-519-00-4700	Expenditure		2 1
				PRINTING & BINDING			
			180.16				
11591	01/14/22	FLDORRLC FL DEPT OF REVENUE (RLC)				01/31/22	1109
22000337	1	RED LIGHT CAMERAS W/E 12/17/21	7,802.00	001-900-00-0021	Expenditure		1 1
				RED LIGHT CAMERA STATE PORTION			
11592	01/14/22	FLDORRLC FL DEPT OF REVENUE (RLC)				01/31/22	1110
22000338	1	RED LIGHT CAMERAS W/E 12/24/21	8,466.00	001-900-00-0021	Expenditure		1 1
				RED LIGHT CAMERA STATE PORTION			
22000339	1	RED LIGHT CAMERAS W/E 12/31/21	9,130.00	001-900-00-0021	Expenditure		2 1
				RED LIGHT CAMERA STATE PORTION			
22000340	1	RED LIGHT CAMERAS W/E 1/07/22	9,960.00	001-900-00-0021	Expenditure		3 1
				RED LIGHT CAMERA STATE PORTION			
			27,556.00				
11590	01/18/22	VOYAGER VOYAGER FLEET SYSTEMS, INC.				01/31/22	1108
22000336	1	FUEL PURCHASES P/E 12/24/21	5,038.74	001-521-00-5230	Expenditure		1 1
				FUEL EXPENSE			
22000336	2	FUEL PURCHASES P/E 12/24/21	232.88	001-541-00-5230	Expenditure		2 1
				FUEL EXPENSE			
			5,271.62				
11593	01/19/22	FLDORRLC FL DEPT OF REVENUE (RLC)				01/31/22	1111
22000341	1	RED LIGHT CAMERAS W/E 1/14/22	11,039.00	001-900-00-0021	Expenditure		1 1
				RED LIGHT CAMERA STATE PORTION			
11594	01/21/22	FLMUNPEN FL MUNICIPAL PENSION TRUST FND				01/31/22	1112
22000343	1	PAYROLL 1/21/22	11,063.69	001-900-00-0004	Expenditure		1 1
				RETIREMENT CONTRIBUTIONS PAYABLE			
22000343	2	PAYROLL 1/21/22	1,505.69	001-900-00-0005	Expenditure		2 1
				457B DEFERRED COMP PAYABLE			
22000343	3	PAYROLL 1/21/22	746.34	001-900-00-0010	Expenditure		3 1
				401A/457B RETIREMENT LOAN PAYABLE			
			13,315.72				
11595	01/21/22	FLSTDISB FL STATE DISBURSEMENT UNIT				01/31/22	1112
22000344	1	PAYROLL 1/21/22	398.86	001-900-00-0008	Expenditure		4 1
				CHILD SUPPORT PAYABLE			

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num
PO #	Item	Description					Ref Seq Acct
OPERATING		Operating Account		Continued			
11608	01/26/22	FLDORRLC FL DEPT OF REVENUE (RLC)				01/31/22	1116
22000363	1	RED LIGHT CAMERAS W/E 1/21/22	12,201.00	001-900-00-0021	Expenditure		1 1
				RED LIGHT CAMERA STATE PORTION			
11609	01/31/22	ALLENOR ALLEN NORTON & BLUE, P.A.					1117
22000364	1	DEC2021 LEGAL SVC UNION PETITI	1,504.00	001-521-00-3110	Expenditure		1 1
				LEGAL SERVICES			
11610	01/31/22	BIRCHMOR BIRCHMORE GROUP, INC.					1117
22000365	1	ICE RINK RENTAL 12/8 FINAL PYM	3,512.50	001-519-00-4800	Expenditure		2 1
				SPECIAL EVENTS			
11611	01/31/22	BLOODH02 BLOOD HOUND, LLC.					1117
22000387	1	CROSS LAKE ROAD LOCATE SVC	2,340.00	001-541-00-3100	Expenditure		46 1
				PROFESSIONAL SERVICES			
11612	01/31/22	CANON FI CANON FINANCIAL SERVICES, INC.					1117
22000366	1	JAN2022 COPIER LEASE	176.50	001-519-00-4700	Expenditure		3 1
				PRINTING & BINDING			
22000366	2	JAN2022 COPIER LEASE	176.50	001-521-00-4700	Expenditure		4 1
				PRINTING & BINDING			
			353.00				
11613	01/31/22	CANON SO CANON SOLUTIONS AMERICA, INC.					1117
22000367	1	DEC2021 COPIER USAGE	111.48	001-519-00-4700	Expenditure		5 1
				PRINTING & BINDING			
22000367	2	DEC2021 COPIER USAGE	38.27	001-521-00-4700	Expenditure		6 1
				PRINTING & BINDING			
			149.75				
11614	01/31/22	CCAP TSA CCA PTSA					1117
22000368	1	FEBTOBERFEST GOLD SPONSORSHIP	350.00	001-519-00-8300	Expenditure		7 1
				CONTRIBUTIONS & DONATIONS			
11615	01/31/22	CENTURYR CENTURY RISK MGMT GROUP LLC					1117
22000369	1	PRE-OFFER POLYGRAPH EXAM	150.00	001-521-00-3120	Expenditure		8 1
				PRE-EMPLOYMENT EXPENSE			
11616	01/31/22	COVENANT COVENANT CLEANING SERVICES					1117
22000370	1	JAN2022 CLEANING SVC	216.00	001-521-00-3410	Expenditure		9 1
				JANITORIAL SERVICES			
22000370	2	JAN2022 CLEANING SVC	194.00	001-519-00-3410	Expenditure		10 1
				JANITORIAL SERVICES			
			410.00				
11617	01/31/22	ENTERPRI ENTERPRISE FM TRUST					1117
22000371	1	JAN2022 LEASED VEHICLES	15,843.99	001-521-00-4410	Expenditure		11 1
				RENTALS AND LEASES - VEHICLES			
11618	01/31/22	FISH FISHBACK, DOMINICK, BENNETT,					1117
22000380	1	DEC2021 LEGAL SVC GENERAL	809.03	001-519-00-3110	Expenditure		36 1
				LEGAL SERVICES			

Item a.

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
OPERATING		Operating Account		Continued					
11618	FISHBACK, DOMINICK, BENNETT,	Continued							
22000380	2	DEC2021 LEGAL SVC P&Z	180.00	001-519-00-3110	Expenditure		37	1	
				LEGAL SERVICES					
22000381	1	DEC2021 LEGAL SVC ANNEXATION	630.00	001-519-00-3110	Expenditure		38	1	
				LEGAL SERVICES					
22000382	1	DEC2021 LEGAL SVC POLICE DEPT	90.00	001-521-00-3110	Expenditure		39	1	
				LEGAL SERVICES					
22000388	1	DEC2021 LEGAL SVC RETAINER	3,800.00	001-519-00-3110	Expenditure		47	1	
				LEGAL SERVICES					
			5,509.03						
11619	01/31/22	FLAMUN FLORIDA MUNICIPAL INS. TRUST							1117
22000372	1	FEB2022 HEALTH/DENTAL/VIS/LIFE	8,406.39	001-900-00-0006	Expenditure		12	1	
				INSURANCE PAYABLE					
22000372	2	FEB2022 HEALTH/DENTAL/VIS/LIFE	39.56	001-511-00-2312	Expenditure		13	1	
				DENTAL & VISION INSURANCE - DISTRICT 2					
22000372	3	FEB2022 HEALTH/DENTAL/VIS/LIFE	39.56	001-511-00-2313	Expenditure		14	1	
				DENTAL & VISION INSURANCE - DISTRICT 3					
22000372	4	FEB2022 HEALTH/DENTAL/VIS/LIFE	39.56	001-511-00-2314	Expenditure		15	1	
				DENTAL & VISION INSURANCE - DISTRICT 4					
22000372	5	FEB2022 HEALTH/DENTAL/VIS/LIFE	39.56	001-511-00-2316	Expenditure		16	1	
				DENTAL & VISION INSURANCE - DISTRICT 6					
22000372	6	FEB2022 HEALTH/DENTAL/VIS/LIFE	39.56	001-511-00-2317	Expenditure		17	1	
				DENTAL & VISION INSURANCE - DISTRICT 7					
22000372	7	FEB2022 HEALTH/DENTAL/VIS/LIFE	33.32	001-512-00-2310	Expenditure		18	1	
				DENTAL & VISION INSURANCE					
22000372	8	FEB2022 HEALTH/DENTAL/VIS/LIFE	5,143.07	001-513-00-2300	Expenditure		19	1	
				HEALTH INSURANCE					
22000372	9	FEB2022 HEALTH/DENTAL/VIS/LIFE	210.27	001-513-00-2310	Expenditure		20	1	
				DENTAL & VISION INSURANCE					
22000372	10	FEB2022 HEALTH/DENTAL/VIS/LIFE	141.96	001-513-00-2320	Expenditure		21	1	
				LIFE INSURANCE					
22000372	11	FEB2022 HEALTH/DENTAL/VIS/LIFE	18,835.85	001-521-00-2300	Expenditure		22	1	
				HEALTH INSURANCE					
22000372	12	FEB2022 HEALTH/DENTAL/VIS/LIFE	638.29	001-521-00-2310	Expenditure		23	1	
				DENTAL & VISION INSURANCE					
22000372	13	FEB2022 HEALTH/DENTAL/VIS/LIFE	489.94	001-521-00-2320	Expenditure		24	1	
				LIFE INSURANCE					
22000372	14	FEB2022 HEALTH/DENTAL/VIS/LIFE	1,758.30	001-541-00-2300	Expenditure		25	1	
				HEALTH INSURANCE					
22000372	15	FEB2022 HEALTH/DENTAL/VIS/LIFE	39.56	001-541-00-2310	Expenditure		26	1	
				DENTAL & VISION INSURANCE					
22000372	16	FEB2022 HEALTH/DENTAL/VIS/LIFE	51.48	001-541-00-2320	Expenditure		27	1	
				LIFE INSURANCE					
			35,946.23						
11620	01/31/22	IRELAND IRELAND & ASSOCIATES SURVEYING							1117
22000386	1	SURVEY CROSS LAKE ROAD	1,800.00	001-541-00-3100	Expenditure		45	1	
				PROFESSIONAL SERVICES					

Item a.

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
OPERATING Operating Account			Continued						
11621	01/31/22	KR GARDN K. R. GARDNER							1117
22000385	1	4315 QUANDO DR CH REQUEST	75.00	001-541-00-4690	Expendi ture		43	1	
				URBAN FORESTRY					
22000385	2	5903 RANDOLPH CH REQUEST	75.00	001-541-00-4690	Expendi ture		44	1	
				URBAN FORESTRY					
			150.00						
11622	01/31/22	MUNICIP MUNICIPAL CODE CORPORATION							1117
22000373	1	JAN2022 AGENDA MANAGEMENT	300.00	001-519-00-3400	Expendi ture		28	1	
				CONTRACTUAL SERVICES					
11623	01/31/22	OCSODISP ORANGE COUNTY SHERIFF'S OFFICE							1117
22000375	1	DISPATCH SVC 10/1-12/31/21	10,818.90	001-521-00-4110	Expendi ture		30	1	
				DISPATCH SERVICE					
11624	01/31/22	ORLSENT ORLANDO SENTINEL							1117
22000374	1	DEC2021 NEWSPAPER ADVERTISEMEN	402.43	001-519-00-4910	Expendi ture		29	1	
				LEGAL ADVERTISING					
11625	01/31/22	ORLUTIL ORLANDO UTILITIES COMMISSION							1117
22000376	1	WATER SVC 12/22-1/24/22	14.06	001-521-00-4300	Expendi ture		31	1	
				UTILITY/ELECTRIC/WATER					
22000376	2	WATER SVC 12/22-1/24/22	1,131.63	001-519-00-4300	Expendi ture		32	1	
				UTILITY/ELECTRIC/WATER					
			1,145.69						
11626	01/31/22	PETWASTE PET WASTE ELIMINATORS							1117
22000384	1	PET WASTE BAGS	836.99	001-541-00-4670	Expendi ture		42	1	
				REPAIRS & MAINTENANCE - PARKS					
11627	01/31/22	PRINT PRINTING USA, INC.							1117
22000383	1	REDISTRIB CTING MAILERS/POSTAGE	1,176.50	001-519-00-4700	Expendi ture		40	1	
				PRINTING & BINDING					
22000383	2	REDISTRIB CTING MAILERS/POSTAGE	909.30	001-519-00-4200	Expendi ture		41	1	
				FREIGHT & POSTAGE					
			2,085.80						
11628	01/31/22	TEAM AP FBO TEAM STAFFING SERVICES							1117
22000377	1	TEMP LABOR W/E 12/19/21	577.20	001-541-00-3140	Expendi ture		33	1	
				TEMPORARY LABOR					
11629	01/31/22	TIRES TIRES PLUS							1117
22000378	1	REPAIR TIRE PD VEH 2110	22.94	001-521-00-4610	Expendi ture		34	1	
				REPAIRS AND MAINTENANCE - VEHICLES					
11630	01/31/22	UNIVERSA UNIVERSAL ENGINEERING SCIENCE							1117
22000379	1	DEC2021 BUILDING PERMITS	10,206.80	001-519-00-3405	Expendi ture		35	1	
				BUILDING PERMITS					
11637	01/31/22	BRIGHTHO SPECTRUM				01/31/22			1124
22000401	1	PW INTERNET/TV SVC 12/16-1/15	164.41	001-541-00-4100	Expendi ture		1	1	
				COMMUNICATIONS					

Item a.

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Num Acct
PO #	Item	Description							
OPERATING									
Operating Account			Continued						
11637 SPECTRUM			Continued						
22000402	1	PD PHONE/INTERNET SVC 12/16-1/	792.12	001-521-00-4100	Expenditure			2	1
				COMMUNICATIONS SERVICES					
22000403	1	CITY HALL PHONE SVC 12/18-1/17	565.77	001-519-00-4100	Expenditure			3	1
				COMMUNICATIONS SERVICES					
22000404	1	PW INTERNET/TV SVC 1/16-2/15/2	164.41	001-541-00-4100	Expenditure			4	1
				COMMUNICATIONS					
22000405	1	CITY HALL PHONE SVC 1/18-2/17/	563.26	001-519-00-4100	Expenditure			5	1
				COMMUNICATIONS SERVICES					
22000406	1	CITY HALL CABLE SVC 1/3-2/2/22	24.99	001-519-00-4100	Expenditure			6	1
				COMMUNICATIONS SERVICES					
			2,274.96						
11638	01/31/22	COLONIAL COLONIAL LIFE INSURANCE				01/31/22		1124	
22000407	1	DEC2021 OPTIONAL INS	619.50	001-900-00-0006	Expenditure			7	1
				INSURANCE PAYABLE					
22000408	1	JAN2022 OPTIONAL INS	619.50	001-900-00-0006	Expenditure			8	1
				INSURANCE PAYABLE					
			1,239.00						
11639	01/31/22	DBPR DEPT. OF BUSINESS AND PROFESSI				01/31/22		1124	
22000411	1	BLDG PERMIT SURCHRG FY20/21 Q4	1,042.35	001-519-00-3405	Expenditure			13	1
				BUILDING PERMITS					
22000412	1	BLDG PERMIT SURCHRG FY21/22 Q1	1,041.97	001-519-00-3405	Expenditure			14	1
				BUILDING PERMITS					
			2,084.32						
11640	01/31/22	DUKEENER DUKE ENERGY				01/31/22		1124	
22000409	1	DEC2021 ELECTRIC SVC	281.01	001-519-00-4300	Expenditure			9	1
				UTILITY/ELECTRIC/WATER					
22000409	2	DEC2021 ELECTRIC SVC	275.52	001-521-00-4300	Expenditure			10	1
				UTILITY/ELECTRIC/WATER					
22000409	3	DEC2021 ELECTRIC SVC	15,065.89	001-541-00-4300	Expenditure			11	1
				UTILITY/ELECTRIC/WATER					
22000418	1	NOV2021 ELECTRIC SVC	275.94	001-519-00-4300	Expenditure			34	1
				UTILITY/ELECTRIC/WATER					
22000418	2	NOV2021 ELECTRIC SVC	297.39	001-521-00-4300	Expenditure			35	1
				UTILITY/ELECTRIC/WATER					
22000418	3	NOV2021 ELECTRIC SVC	1,099.14	001-541-00-4300	Expenditure			36	1
				UTILITY/ELECTRIC/WATER					
			17,294.89						
11641	01/31/22	HOME HOME DEPOT CREDIT SERVICES				01/31/22		1124	
22000417	1	SHELVES FOR PW SHOP	33.84	001-541-00-4600	Expenditure			27	1
				REPAIRS & MAINTENANCE - GENERAL					
22000417	2	CHRISTMAS BOWS CITY HALL	9.96	001-519-00-5200	Expenditure			28	1
				OFFICE & OPERATING SUPPLIES					
22000417	3	CHRISTMAS LIGHTS CITY HALL	52.40	001-519-00-5200	Expenditure			29	1
				OFFICE & OPERATING SUPPLIES					
22000417	4	CONCRETE FOR YARD DRAINS	54.32	001-541-00-4600	Expenditure			30	1
				REPAIRS & MAINTENANCE - GENERAL					

Item a.

Check #	Check Date	Vendor	Amount Paid	Charge Account	Account Type	Reconciled/Void Contract	Ref Num	Ref Seq	Acct
PO #	Item	Description							
OPERATING									
Operating Account			Continued						
11641	HOME DEPOT	CREDIT SERVICES	Continued						
22000417	5	ROOF PATCH CITY HALL	37.74	001-541-00-4600	Expenditure			31	1
				REPAIRS & MAINTENANCE - GENERAL					
22000417	6	DRYWALL PATCH CITY CLERK OFFIC	9.48	001-541-00-4600	Expenditure			32	1
				REPAIRS & MAINTENANCE - GENERAL					
22000417	7	FAN/LIGHTS CITY CLERK OFFICE	224.82	001-541-00-4600	Expenditure			33	1
				REPAIRS & MAINTENANCE - GENERAL					
			422.56						
11642	01/31/22	OCUWATER ORANGE COUNTY UTILITIES - WATE				01/31/22		1124	
22000413	1	WATER SVC MONTMART 12/14-1/13/	22.30	001-541-00-4300	Expenditure			15	1
				UTILITY/ELECTRIC/WATER					
11643	01/31/22	OFFDEP OFFICE DEPOT CREDIT PLAN				01/31/22		1124	
22000416	1	SHEET PROTECTORS	67.97	001-519-00-5200	Expenditure			21	1
				OFFICE & OPERATING SUPPLIES					
22000416	2	HP INK	48.99	001-519-00-5200	Expenditure			22	1
				OFFICE & OPERATING SUPPLIES					
22000416	3	FILE EXPANSION FOLDERS	64.49	001-519-00-5200	Expenditure			23	1
				OFFICE & OPERATING SUPPLIES					
22000416	4	PLASTIC EXPANSION ENVELOPES	15.29	001-519-00-5200	Expenditure			24	1
				OFFICE & OPERATING SUPPLIES					
22000416	5	STAPLER/POSTITS/PAPER/COFFEE	60.24	001-519-00-5200	Expenditure			25	1
				OFFICE & OPERATING SUPPLIES					
22000416	6	ATTORNEY NAME PLATE SIGNS	33.98	001-519-00-5200	Expenditure			26	1
				OFFICE & OPERATING SUPPLIES					
			290.96						
11644	01/31/22	PREPAID LEGALSHIELD				01/31/22		1124	
22000410	1	JAN2022 PREPAID LEGAL INS	25.90	001-900-00-0007	Expenditure			12	1
				PRE-PAID LEGAL PAYABLE					
11645	01/31/22	VERIZON VERIZON WIRELESS				01/31/22		1124	
22000415	1	CELLPHONES/AIRCARDS 12/11-1/10	216.42	001-511-00-4100	Expenditure			17	1
				COMMUNICATIONS - TELEPHONE					
22000415	2	CELLPHONES/AIRCARDS 12/11-1/10	36.07	001-512-00-4100	Expenditure			18	1
				COMMUNICATIONS - TELEPHONE					
22000415	3	CELLPHONES/AIRCARDS 12/11-1/10	108.21	001-519-00-4100	Expenditure			19	1
				COMMUNICATIONS SERVICES					
22000415	4	CELLPHONES/AIRCARDS 12/11-1/10	885.55	001-521-00-4100	Expenditure			20	1
				COMMUNICATIONS SERVICES					
			1,246.25						
11646	01/31/22	ZEPHYRHI READYREFRESH BY NESTLE				01/31/22		1124	
22000414	1	WATER DELIVERY 12/13/21	152.89	001-519-00-4900	Expenditure			16	1
				OTHER CURRENT CHARGES					

Item a.

Check #	Check Date	Vendor	Amount Paid	Charge Account	Reconciled/Void	Ref Num
PO #	Item	Description			Contract	Ref Seq Acct
OPERATING		Operating Account	Continued			
Checking Account Totals			<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
	Checks:		61	0	1,315,914.81	0.00
	Direct Deposit:		0	0	0.00	0.00
	Total:		<u>61</u>	<u>0</u>	<u>1,315,914.81</u>	<u>0.00</u>
Report Totals			<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
	Checks:		66	0	1,333,396.81	0.00
	Direct Deposit:		0	0	0.00	0.00
	Total:		<u>66</u>	<u>0</u>	<u>1,333,396.81</u>	<u>0.00</u>

Totals by Year-Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	2-001	1,306,114.81	100.00	0.00	1,306,214.81
STORMWATER FUND	2-103	9,700.00	0.00	0.00	9,700.00
CHARTER SCHOOL DEBT SERVICE FUND	2-201	17,482.00	0.00	0.00	17,482.00
Total Of All Funds:		<u>1,333,296.81</u>	<u>100.00</u>	<u>0.00</u>	<u>1,333,396.81</u>

Totals by Fund					
Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	001	1,306,114.81	100.00	0.00	1,306,214.81
STORMWATER FUND	103	9,700.00	0.00	0.00	9,700.00
CHARTER SCHOOL DEBT SERVICE FUND	201	17,482.00	0.00	0.00	17,482.00
Total Of All Funds:		<u>1,333,296.81</u>	<u>100.00</u>	<u>0.00</u>	<u>1,333,396.81</u>

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Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
GENERAL FUND	2-001	1,306,114.81	0.00	0.00	0.00	1,306,114.81
STORMWATER FUND	2-103	9,700.00	0.00	0.00	0.00	9,700.00
CHARTER SCHOOL DEBT SERVICE FUND	2-201	17,482.00	0.00	0.00	0.00	17,482.00
Total Of All Funds:		1,333,296.81	0.00	0.00	0.00	1,333,296.81

CITY OF BELLE ISLE

Item a.

Statement of Revenue and Expenditures

Revenue Account Range: First to Last

Include Non-Anticipated: Yes

Year To Date As Of: 01/31/22

Expend Account Range: First to Last

Include Non-Budget: No

Current Period: 01/01/22 to 01/31/22

Print Zero YTD Activity: No

Prior Year: 01/01/21 to 01/31/21

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Cancel	Excess/Deficit	% Real
001-311-100	AD VALOREM TAX	\$920,561.32	\$3,684,899.00	\$998,463.02	\$2,254,776.43	\$0.00	-\$1,430,122.57	61%
001-312-410	LOCAL OPTION GAS TAX	\$16,917.18	\$226,000.00	\$19,618.29	\$58,217.93	\$0.00	-\$167,782.07	26%
001-314-100	UTILITY SERVICE TAX - ELECTRICITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-314-800	UTILITY SERVICE TAX - PROPANE	\$1,226.44	\$5,500.00	\$587.47	\$1,805.26	\$0.00	-\$3,694.74	33%
001-315-000	COMMUNICATIONS SERVICES TAXES	\$16,538.83	\$189,000.00	\$16,785.76	\$51,642.93	\$0.00	-\$137,357.07	27%
001-316-000	BUSINESS TAX LICENSES	\$560.31	\$12,000.00	\$196.34	\$5,469.34	\$0.00	-\$6,530.66	46%
001-322-000	BUILDING PERMITS	\$12,445.66	\$150,000.00	\$13,090.29	\$49,385.64	\$0.00	-\$100,614.36	33%
001-323-100	FRANCHISE FEE - ELECTRICITY	\$18,008.88	\$250,000.00	\$20,333.54	\$92,536.35	\$0.00	-\$157,463.65	37%
001-323-700	FRANCHISE FEE - SOLID WASTE	\$5,846.69	\$60,000.00	\$0.00	\$21,231.88	\$0.00	-\$38,768.12	35%
001-329-000	ZONING FEES	\$2,066.00	\$25,000.00	\$2,720.00	\$7,590.00	\$0.00	-\$17,410.00	30%
001-329-100	PERMITS - GARAGE SALE	\$1.00	\$100.00	\$6.00	\$39.00	\$0.00	-\$61.00	39%
001-329-130	BOAT RAMPS - DECAL AND REG	\$15.00	\$1,800.00	\$0.00	\$175.00	\$0.00	-\$1,625.00	10%
001-329-900	TREE REMOVAL	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	0%
001-331-100	FEMA REIMBURSEMENT - FEDERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-331-110	FEMA REIMBURSEMENT - STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-331-130	CARES ACT REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-331-900	ARPA-CORONAVIRUS LOCAL FISCAL RECOVER	\$0.00	\$498,693.00	\$0.00	\$0.00	\$0.00	-\$498,693.00	0%
001-334-396	OJP BULLETPROOF VEST GRANT	\$0.00	\$0.00	\$0.00	\$1,451.97	\$0.00	\$1,451.97	0%
001-334-560	FDLE JAG GRANT	\$0.00	\$0.00	\$989.97	\$10,989.97	\$0.00	\$10,989.97	0%
001-334-565	FDLE CESF FUNDING	\$0.00	\$0.00	\$7,063.40	\$7,063.40	\$0.00	\$7,063.40	0%
001-335-120	STATE SHARED REVENUE	\$26,502.43	\$344,000.00	\$26,175.74	\$104,702.96	\$0.00	-\$239,297.04	30%
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	\$0.00	\$0.00	\$0.00	\$97.89	\$0.00	\$97.89	0%
001-335-180	HALF-CENT SALES TAX	\$73,655.78	\$1,100,000.00	\$113,257.61	\$315,534.54	\$0.00	-\$784,465.46	29%
001-337-200	SRO - CHARTER CONTRIBUTION	\$0.00	\$74,296.00	\$0.00	\$0.00	\$0.00	-\$74,296.00	0%
001-337-205	CHARTER SCHOOL INSURANCE CONTRIBUTIO	\$0.00	\$59,983.00	\$0.00	\$29,991.50	\$0.00	-\$29,991.50	17%

Statement of Revenue and Expenditures

Item a.

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
001-341-900	QUALIFYING FEES	\$0.00	\$0.00	\$0.00	\$175.00	\$0.00	\$175.00	0%
001-343-410	SOLID WASTE FEES - RESIDENTIAL	\$219,670.65	\$652,836.00	\$234,981.20	\$439,737.14	\$0.00	-\$213,098.86	67%
001-347-400	SPECIAL EVENTS	\$0.00	\$6,000.00	\$60.00	\$9,500.00	\$0.00	\$3,500.00	158%
001-351-100	JUDGEMENT & FINES - MOVING VIOLATIONS	\$1,145.28	\$20,000.00	\$6,823.07	\$22,141.52	\$0.00	\$2,141.52	111%
001-351-110	RED LIGHT CAMERAS	\$0.00	\$390,000.00	\$0.00	\$97,350.00	\$0.00	-\$292,650.00	25%
001-354-000	JUDGEMENT & FINES - LOCAL ORDINANCE VIC	\$0.00	\$0.00	\$0.00	\$975.00	\$0.00	\$975.00	0%
001-358-210	EVIDENCE CONVERSION	\$0.00	\$0.00	\$0.00	\$849.02	\$0.00	\$849.02	0%
001-359-000	JUDGEMENT & FINES - PARKING VIOLATIONS	\$450.00	\$7,500.00	\$300.00	\$2,650.00	\$0.00	-\$4,850.00	35%
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	\$414.34	\$0.00	\$37.21	\$986.55	\$0.00	\$986.55	0%
001-361-100	INTEREST - GENERAL FUND	\$98.72	\$500.00	\$39.66	\$286.57	\$0.00	-\$213.43	57%
001-362-000	RENTAL LICENSES	\$50.00	\$18,000.00	\$0.00	\$300.00	\$0.00	-\$17,700.00	2%
001-364-000	DISPOSITION OF FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$9,000.53	\$0.00	\$9,000.53	0%
001-366-000	CONTRIBUTIONS & DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-369-900	OTHER MISCELLANEOUS REVENUE	\$2,539.16	\$10,000.00	\$600.40	\$5,093.03	\$0.00	-\$4,906.97	51%
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	\$2,136.39	\$0.00	\$7,572.10	\$23,381.63	\$0.00	\$23,381.63	0%
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	\$0.00	\$35,895.00	\$0.00	\$10,200.16	\$0.00	-\$25,694.84	28%
001-389-200	UNDESIGNATED RESERVE	\$0.00	\$3,000,000.00	\$0.00	\$0.00	\$0.00	-\$3,000,000.00	0%
	GENERAL FUND Revenue Total	\$1,320,850.06	\$10,822,002.00	\$1,469,701.07	\$3,635,378.14	\$0.00	-\$7,186,623.86	34%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
001-511-00-0000	LEGISLATIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	\$39.26	\$500.00	\$39.56	\$197.80	\$0.00	\$302.20	40%
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	\$39.26	\$500.00	\$39.56	\$197.80	\$0.00	\$302.20	40%
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	\$0.00	\$500.00	\$39.56	\$197.80	\$0.00	\$302.20	40%
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	\$39.26	\$500.00	\$0.00	-\$39.26	\$0.00	\$539.26	-8%
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	\$39.26	\$500.00	\$39.56	\$197.80	\$0.00	\$302.20	40%
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	\$39.26	\$500.00	\$39.56	\$197.80	\$0.00	\$302.20	40%

CITY OF BELLE ISLE

2/9/2022

Statement of Revenue and Expenditures

Item a.

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
001-511-00-3150	ELECTION EXPENSE	\$0.00	\$10,000.00	\$0.00	\$1,657.91	\$0.00	\$8,342.09	17%
001-511-00-3200	AUDITING & ACCOUNTING	\$0.00	\$26,000.00	\$0.00	\$14,000.00	\$0.00	\$12,000.00	54%
001-511-00-4001	TRAVEL & PER DIEM - DISTRICT 1	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
001-511-00-4002	TRAVEL & PER DIEM - DISTRICT 2	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
001-511-00-4003	TRAVEL & PER DIEM - DISTRICT 3	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
001-511-00-4004	TRAVEL & PER DIEM - DISTRICT 4	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
001-511-00-4005	TRAVEL & PER DIEM - DISTRICT 5	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
001-511-00-4006	TRAVEL & PER DIEM - DISTRICT 6	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
001-511-00-4007	TRAVEL & PER DIEM - DISTRICT 7	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
001-511-00-4100	COMMUNICATIONS - TELEPHONE	\$613.41	\$7,500.00	\$216.42	\$1,357.91	\$0.00	\$6,142.09	18%
001-511-00-4900	OTHER CURRENT CHARGES	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	0%
001-511-00-5100	OFFICE SUPPLIES	\$0.00	\$500.00	\$0.00	\$117.96	\$0.00	\$382.04	24%
001-511-00-5200	OPERATING SUPPLIES	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0%
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- D1	\$0.00	\$200.00	\$0.00	\$251.43	\$0.00	-\$51.43	126%
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- D2	\$0.00	\$200.00	\$0.00	\$251.44	\$0.00	-\$51.44	126%
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- D3	\$0.00	\$200.00	\$0.00	\$251.44	\$0.00	-\$51.44	126%
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- D4	\$0.00	\$200.00	\$0.00	\$251.44	\$0.00	-\$51.44	126%
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- D5	\$0.00	\$200.00	\$0.00	\$251.45	\$0.00	-\$51.45	126%
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- D6	\$0.00	\$200.00	\$0.00	\$251.45	\$0.00	-\$51.45	126%
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- D7	\$0.00	\$200.00	\$0.00	\$251.45	\$0.00	-\$51.45	126%
001-512-00-0000	EXECUTIVE MAYOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-512-00-2310	DENTAL & VISION INSURANCE	\$33.32	\$500.00	\$33.32	\$166.60	\$0.00	\$333.40	33%
001-512-00-4000	TRAVEL & PER DIEM	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
001-512-00-4100	COMMUNICATIONS - TELEPHONE	\$87.63	\$1,200.00	\$36.07	\$216.43	\$0.00	\$983.57	18%
001-512-00-4900	OTHER CURRENT CHARGES	\$97.47	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$0.00	\$600.00	\$0.00	\$601.45	\$0.00	-\$1.45	100%
001-513-00-0000	FINANCE ADMIN & PLANNING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-513-00-1200	REGULAR SALARIES & WAGES	\$31,158.86	\$265,000.00	\$27,923.28	\$110,378.93	\$0.00	\$154,621.07	19%

CITY OF BELLE ISLE

2/9/2022

Statement of Revenue and Expenditures

Item a.

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	\$646.16	\$8,400.00	\$646.16	\$2,907.72	\$0.00	\$5,492.28	35%
001-513-00-1400	OVERTIME PAY	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
001-513-00-2100	FICA/MEDICARE TAXES	\$2,239.01	\$20,953.00	\$2,013.92	\$5,649.81	\$0.00	\$15,303.19	27%
001-513-00-2200	RETIREMENT CONTRIBUTIONS	\$4,362.25	\$40,000.00	\$4,188.50	\$19,683.37	\$0.00	\$20,316.63	49%
001-513-00-2300	HEALTH INSURANCE	\$6,364.92	\$70,000.00	\$5,143.07	\$29,759.43	\$0.00	\$40,240.57	43%
001-513-00-2310	DENTAL & VISION INSURANCE	\$273.22	\$2,400.00	\$210.27	\$1,051.35	\$0.00	\$1,348.65	44%
001-513-00-2320	LIFE INSURANCE	\$158.73	\$1,300.00	\$141.96	\$709.80	\$0.00	\$590.20	55%
001-513-00-2330	DISABILITY INSURANCE	\$432.28	\$3,500.00	\$0.00	\$1,409.04	\$0.00	\$2,090.96	40%
001-513-00-3100	PROFESSIONAL SERVICES	\$0.00	\$13,000.00	\$0.00	\$12,196.25	\$0.00	\$803.75	94%
001-513-00-3400	PLANNING SERVICE	\$0.00	\$75,000.00	\$6,250.00	\$31,250.00	\$0.00	\$43,750.00	42%
001-513-00-4000	TRAVEL & PER DIEM	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
001-513-00-4600	REPAIRS & MAINTENANCE - GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-513-00-4610	REPAIRS & MAINTENANCE - VEHICLES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-513-00-4700	PRINTING & BINDING	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
001-513-00-4710	CODIFICATION EXPENSES	\$0.00	\$3,500.00	\$0.00	\$1,175.00	\$0.00	\$2,325.00	34%
001-513-00-4900	OTHER CURRENT CHARGES	\$130.00	\$2,000.00	\$0.00	\$669.99	\$0.00	\$1,330.01	33%
001-513-00-4910	LEGAL ADVERTISING	\$0.00	\$3,000.00	\$0.00	\$452.50	\$0.00	\$2,547.50	15%
001-513-00-5200	OPERATING SUPPLIES	\$72.97	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$839.95	\$4,500.00	\$0.00	\$1,967.69	\$0.00	\$2,532.31	44%
001-519-00-0000	GENERAL GOVERNMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-519-00-3100	OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-519-00-3110	LEGAL SERVICES	\$8,412.55	\$160,000.00	\$0.00	\$26,746.57	\$0.00	\$133,253.43	17%
001-519-00-3120	ENGINEERING FEES	\$0.00	\$30,000.00	\$0.00	\$880.55	\$0.00	\$29,119.45	3%
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	\$0.00	\$8,000.00	\$0.00	\$1,524.99	\$0.00	\$6,475.01	19%
001-519-00-3400	CONTRACTUAL SERVICES	\$8,550.00	\$25,500.00	\$2,300.00	\$15,700.00	\$0.00	\$9,800.00	62%
001-519-00-3405	BUILDING PERMITS	\$9,840.40	\$120,000.00	\$0.00	\$32,277.92	\$0.00	\$87,722.08	27%
001-519-00-3410	JANITORIAL SERVICES	\$194.00	\$3,000.00	\$194.00	\$776.00	\$0.00	\$2,224.00	26%
001-519-00-3415	WEBSITE/SOCIAL MEDIA	\$2,388.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0%

CITY OF BELLE ISLE

2/9/2022

Statement of Revenue and Expenditures

Item a.

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
001-519-00-3440	FIRE PROTECTION	\$0.00	\$1,760,054.00	\$0.00	\$876,916.02	\$0.00	\$883,137.98	50%
001-519-00-4100	COMMUNICATIONS SERVICES	\$1,137.11	\$15,000.00	\$696.46	\$3,533.66	\$0.00	\$11,466.34	24%
001-519-00-4200	FREIGHT & POSTAGE	\$42.93	\$5,000.00	\$909.30	\$1,756.59	\$0.00	\$3,243.41	35%
001-519-00-4300	UTILITY/ELECTRIC/WATER	\$1,578.53	\$19,000.00	\$1,131.63	\$5,119.36	\$0.00	\$13,880.64	27%
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	\$55,515.12	\$690,000.00	\$57,156.76	\$228,510.20	\$0.00	\$461,489.80	33%
001-519-00-4500	INSURANCE	\$17,669.25	\$90,000.00	\$36,575.00	\$73,150.00	\$0.00	\$16,850.00	81%
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	\$0.00	\$5,000.00	\$0.00	\$735.14	\$0.00	\$4,264.86	15%
001-519-00-4700	PRINTING & BINDING	\$575.52	\$6,000.00	\$984.66	\$4,224.52	\$0.00	\$1,775.48	70%
001-519-00-4800	SPECIAL EVENTS	\$0.00	\$10,000.00	\$0.00	\$12,766.43	\$0.00	-\$2,766.43	128%
001-519-00-4900	OTHER CURRENT CHARGES	\$112.88	\$6,000.00	\$0.00	\$898.41	\$0.00	\$5,101.59	15%
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	\$0.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0%
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLC	\$0.00	\$2,300.00	\$0.00	\$0.00	\$0.00	\$2,300.00	0%
001-519-00-4910	LEGAL ADVERTISING	\$843.76	\$5,000.00	\$0.00	\$1,994.94	\$0.00	\$3,005.06	40%
001-519-00-5100	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-519-00-5200	OFFICE & OPERATING SUPPLIES	\$0.00	\$8,500.00	\$290.96	\$2,232.34	\$0.00	\$6,267.66	26%
001-519-00-5230	FUEL EXPENSE	\$30.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$0.00	\$1,200.00	\$0.00	\$508.00	\$0.00	\$692.00	42%
001-519-00-6491	CITY HALL IMPROVEMENTS - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-519-00-8300	CONTRIBUTIONS & DONATIONS	\$0.00	\$1,500.00	\$350.00	\$1,100.00	\$0.00	\$400.00	73%
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	\$15,467.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-521-00-0000	POLICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-521-00-1200	REGULAR SALARIES & WAGES	\$102,573.89	\$1,388,846.00	\$100,512.36	\$395,043.45	\$0.00	\$993,802.55	28%
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GL	\$1,906.25	\$41,000.00	\$2,025.00	\$9,956.26	\$0.00	\$31,043.74	24%
001-521-00-1215	HOLIDAY PAY	\$7,647.70	\$21,000.00	\$17,679.92	\$17,679.92	\$0.00	\$3,320.08	84%
001-521-00-1220	LONGEVITY PAY	\$0.00	\$5,250.00	\$0.00	\$5,250.00	\$0.00	\$0.00	100%
001-521-00-1400	OVERTIME PAY	\$710.34	\$20,000.00	\$2,174.45	\$7,865.65	\$0.00	\$12,134.35	39%
001-521-00-1500	INCENTIVE PAY	\$941.50	\$18,120.00	\$904.58	\$4,245.98	\$0.00	\$13,874.02	23%
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	\$1,935.00	\$0.00	\$7,034.00	\$24,513.75	\$0.00	-\$24,513.75	21%

Statement of Revenue and Expenditures

Item a.

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	\$250.00	\$35,000.00	\$0.00	\$2,400.00	\$0.00	\$32,600.00	7%
001-521-00-1520	SPECIAL ASSIGNMENT PAY	\$210.00	\$8,710.00	\$654.00	\$1,500.00	\$0.00	\$7,210.00	17%
001-521-00-2100	FICA/MEDICARE TAXES	\$8,511.73	\$117,651.00	\$9,690.02	\$34,247.56	\$0.00	\$83,403.44	29%
001-521-00-2200	RETIREMENT CONTRIBUTIONS	\$19,079.66	\$239,648.00	\$17,123.14	\$74,648.82	\$0.00	\$164,999.18	31%
001-521-00-2300	HEALTH INSURANCE	\$18,856.05	\$335,768.00	\$18,835.85	\$100,106.94	\$0.00	\$235,661.06	30%
001-521-00-2310	DENTAL & VISION INSURANCE	\$615.56	\$10,084.00	\$638.29	\$3,013.43	\$0.00	\$7,070.57	30%
001-521-00-2320	LIFE INSURANCE	\$483.61	\$6,790.00	\$489.94	\$2,461.67	\$0.00	\$4,328.33	36%
001-521-00-2330	DISABILITY INSURANCE	\$1,536.58	\$21,600.00	\$0.00	\$5,870.41	\$0.00	\$15,729.59	27%
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	\$2,223.50	\$31,031.00	\$950.00	\$5,741.01	\$0.00	\$25,289.99	19%
001-521-00-3110	LEGAL SERVICES	\$67.50	\$8,000.00	\$0.00	\$2,021.50	\$0.00	\$5,978.50	25%
001-521-00-3120	PRE-EMPLOYMENT EXPENSE	\$0.00	\$2,000.00	\$150.00	\$675.00	\$0.00	\$1,325.00	34%
001-521-00-3405	RED LIGHT CAMERA FEES	\$0.00	\$168,000.00	\$0.00	\$42,000.00	\$0.00	\$126,000.00	25%
001-521-00-3410	JANITORIAL SERVICES	\$216.00	\$2,600.00	\$216.00	\$864.00	\$0.00	\$1,736.00	33%
001-521-00-4000	TRAVEL & PER DIEM	\$0.00	\$3,000.00	\$0.00	\$543.00	\$0.00	\$2,457.00	18%
001-521-00-4100	COMMUNICATIONS SERVICES	\$2,085.06	\$25,000.00	\$885.55	\$6,235.25	\$0.00	\$18,764.75	25%
001-521-00-4110	DISPATCH SERVICE	\$0.00	\$73,000.00	\$0.00	\$10,818.90	\$0.00	\$62,181.10	15%
001-521-00-4200	POSTAGE & FREIGHT	\$0.00	\$1,500.00	\$0.00	\$178.31	\$0.00	\$1,321.69	12%
001-521-00-4300	UTILITY/ELECTRIC/WATER	\$249.29	\$3,500.00	\$14.06	\$952.03	\$0.00	\$2,547.97	27%
001-521-00-4410	RENTALS AND LEASES - VEHICLES	\$0.00	\$150,664.00	\$15,843.99	\$42,223.61	\$0.00	\$108,440.39	28%
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	\$151.97	\$2,000.00	\$0.00	\$74.55	\$0.00	\$1,925.45	4%
001-521-00-4610	REPAIRS AND MAINTENANCE - VEHICLES	\$1,448.04	\$15,000.00	\$22.94	\$590.68	\$0.00	\$14,409.32	4%
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	\$0.00	\$4,000.00	\$0.00	\$810.00	\$0.00	\$3,190.00	20%
001-521-00-4700	PRINTING & BINDING	\$301.11	\$3,000.00	\$176.50	\$857.30	\$0.00	\$2,142.70	29%
001-521-00-4800	COMMUNITY PROMOTIONS	\$0.00	\$3,000.00	\$0.00	\$635.99	\$0.00	\$2,364.01	21%
001-521-00-4900	OTHER CURRENT CHARGES	\$0.00	\$3,000.00	\$0.00	\$160.34	\$0.00	\$2,839.66	5%
001-521-00-4910	LEGAL ADVERTISING	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0%
001-521-00-4920	MARINE EXPENSES	\$656.09	\$8,000.00	\$0.00	\$3,286.52	\$0.00	\$4,713.48	41%
001-521-00-4921	PD GRANT EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	22%

Statement of Revenue and Expenditures

Item a.

<i>Expend Account</i>	<i>Description</i>	<i>Prior Yr Expd</i>	<i>Budgeted</i>	<i>Curr Expd</i>	<i>YTD Expd</i>	<i>Cancel</i>	<i>Balance</i>	<i>% Expd</i>
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	\$0.00	\$20,000.00	\$0.00	\$5,212.26	\$0.00	\$14,787.74	26%
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	-\$162.73	\$10,000.00	\$0.00	\$562.28	\$0.00	\$9,437.72	6%
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	\$1,966.38	\$40,000.00	\$836.99	\$13,598.27	\$0.00	\$26,401.73	34%
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	\$0.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00	0%
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	\$400.75	\$30,000.00	\$0.00	\$699.68	\$0.00	\$29,300.32	2%
001-541-00-4690	URBAN FORESTRY	\$0.00	\$100,000.00	\$150.00	\$74,479.50	\$0.00	\$25,520.50	74%
001-541-00-5200	OPERATING SUPPLIES	\$325.32	\$7,500.00	\$0.00	\$1,734.99	\$0.00	\$5,765.01	23%
001-541-00-5210	UNIFORMS	\$0.00	\$1,500.00	\$0.00	\$100.00	\$0.00	\$1,400.00	7%
001-541-00-5220	PROTECTIVE CLOTHING	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0%
001-541-00-5230	FUEL EXPENSE	\$306.71	\$6,000.00	\$0.00	\$1,119.94	\$0.00	\$4,880.06	19%
001-541-00-5240	SMALL TOOLS & EQUIPMENT	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00	0%
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$0.00	\$500.00	\$0.00	\$84.99	\$0.00	\$415.01	17%
001-541-00-5500	TRAINING	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
001-541-00-6320	CIP - RESURFACING & CURBING	\$0.00	\$350,585.00	\$0.00	\$0.00	\$0.00	\$350,585.00	0%
001-541-00-6330	CIP - SIDEWALKS	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0%
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	\$0.00	\$47,000.00	\$0.00	\$0.00	\$0.00	\$47,000.00	0%
001-541-00-6380	CIP - PARK IMPROVEMENTS	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	0%
001-541-00-6430	CAPITAL - EQUIPMENT	\$0.00	\$46,500.00	\$0.00	\$0.00	\$0.00	\$46,500.00	0%
001-584-00-0000	NON-OPERATING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	\$0.00	\$183,000.00	\$0.00	\$26,533.32	\$0.00	\$156,466.68	14%
001-584-00-7200	BOND DEBT - INTEREST	\$0.00	\$55,000.00	\$0.00	\$0.01	\$0.00	\$54,999.99	0%
001-590-00-0000	RESERVES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
001-590-00-2710	UNDESIGNATED RESERVE	\$0.00	\$3,016,833.00	\$0.00	\$0.00	\$0.00	\$3,016,833.00	0%
GENERAL FUND Expend Total		\$378,508.38	\$10,822,002.00	\$364,228.38	\$2,611,550.77	\$0.00	\$8,210,451.23	24%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
001	GENERAL FUND							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		Revenue:	\$1,320,850.06	\$1,469,701.07	\$3,635,378.14			
		Expended:	\$378,508.38	\$364,228.38	\$2,611,550.77			
		Net Income:	\$942,341.68	\$1,105,472.69	\$1,023,827.37			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATI	\$1,430.00	\$0.00	\$0.00	\$1,431.00	\$0.00	\$1,431.00	0%
102-361-100	INTEREST - TRANSPORTATION IMPACT	\$98.70	\$500.00	\$39.66	\$286.57	\$0.00	-\$213.43	57%
102-389-200	UNDESIGNATED RESERVE - TRANSPORTATION	\$0.00	\$126,126.00	\$0.00	\$0.00	\$0.00	-\$126,126.00	0%
TRANSPORTATION IMPACT FEE FUND Revenue Total		\$1,528.70	\$126,626.00	\$39.66	\$1,717.57	\$0.00	-\$124,908.43	1%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
102-541-00-3100	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
102-541-00-6425	ROADWAY IMPROVEMENTS	\$0.00	\$55,100.00	\$0.00	\$0.00	\$0.00	\$55,100.00	0%
102-590-00-2710	UNDESIGNATED RESERVE - TRANSPORTATION	\$0.00	\$71,526.00	\$0.00	\$0.00	\$0.00	\$71,526.00	0%
TRANSPORTATION IMPACT FEE FUND Expend Total		\$0.00	\$126,626.00	\$0.00	\$0.00	\$0.00	\$126,626.00	0%

102	TRANSPORTATION IMPACT FEE FUND		<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		Revenue:	\$1,528.70	\$39.66	\$1,717.57			
		Expended:	\$0.00	\$0.00	\$0.00			
		Net Income:	\$1,528.70	\$39.66	\$1,717.57			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
103-331-100	FEMA REIMBURSEMENT - FEDERAL - FUND 103	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
103-331-110	FEMA REIMBURSEMENT - STATE - FUND 103	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
103-331-900	ARPA-CORONAVIRUS LOCAL FISCAL RECOVER	\$0.00	\$1,314,397.00	\$0.00	\$0.00	\$0.00	-\$1,314,397.00	0%
103-343-900	SERVICE CHARGE - STORMWATER	\$105,408.00	\$405,341.00	\$114,360.00	\$253,163.63	\$0.00	-\$152,177.37	62%
103-361-100	INTEREST - STORMWATER	\$98.70	\$500.00	\$39.66	\$286.57	\$0.00	-\$213.43	%

Statement of Revenue and Expenditures

Item a.

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
103-369-908	OC NAV BOARD REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
103-389-200	UNDESIGNATED RESERVE - STORMWATER	\$0.00	\$180,000.00	\$0.00	\$0.00	\$0.00	-\$180,000.00	0%
STORMWATER FUND Revenue Total		\$105,506.70	\$1,900,238.00	\$114,399.66	\$253,450.20	\$0.00	-\$1,646,787.80	13%
<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
103-541-00-1200	REGULAR SALARIES & WAGES	\$0.00	\$112,022.00	\$0.00	\$0.00	\$0.00	\$112,022.00	0%
103-541-00-2100	FICA/MEDICARE TAXES	\$0.00	\$8,570.00	\$0.00	\$0.00	\$0.00	\$8,570.00	0%
103-541-00-2200	RETIREMENT CONTRIBUTIONS	\$0.00	\$16,803.00	\$0.00	\$0.00	\$0.00	\$16,803.00	0%
103-541-00-2300	HEALTH INSURANCE	\$0.00	\$19,180.00	\$0.00	\$0.00	\$0.00	\$19,180.00	0%
103-541-00-2310	DENTAL & VISION INSURANCE	\$0.00	\$535.00	\$0.00	\$0.00	\$0.00	\$535.00	0%
103-541-00-2320	LIFE INSURANCE	\$0.00	\$528.00	\$0.00	\$0.00	\$0.00	\$528.00	0%
103-541-00-2330	DISABILITY INSURANCE	\$0.00	\$1,362.00	\$0.00	\$0.00	\$0.00	\$1,362.00	0%
103-541-00-3100	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
103-541-00-3110	LEGAL SERVICES - STORMWATER FUND	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0%
103-541-00-3120	ENGINEERING FEES	\$1,524.54	\$50,000.00	\$0.00	\$14,948.35	\$0.00	\$35,051.65	30%
103-541-00-3430	NPDES	\$0.00	\$15,000.00	\$0.00	\$244.00	\$0.00	\$14,756.00	2%
103-541-00-3450	LAKE CONSERVATION	\$638.00	\$20,000.00	\$0.00	\$6,944.00	\$0.00	\$13,056.00	35%
103-541-00-4600	REPAIRS & MAINTENANCE	\$0.00	\$75,000.00	\$0.00	\$5,430.36	\$0.00	\$69,569.64	7%
103-541-00-4900	OTHER CURRENT CHARGES	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0%
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	\$29,430.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	\$0.00	\$1,141,250.00	\$0.00	\$0.00	\$0.00	\$1,141,250.00	0%
103-541-00-7100	PRINCIPAL	\$0.00	\$19,000.00	\$0.00	\$0.00	\$0.00	\$19,000.00	0%
103-541-00-7200	INTEREST	\$0.00	\$9,100.00	\$0.00	\$0.00	\$0.00	\$9,100.00	0%
103-590-00-2710	UNDESIGNATED RESERVE - STORMWATER	\$0.00	\$408,388.00	\$0.00	\$0.00	\$0.00	\$408,388.00	0%
STORMWATER FUND Expend Total		\$31,592.54	\$1,900,238.00	\$0.00	\$27,566.71	\$0.00	\$1,872,671.29	1%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
103	STORMWATER FUND							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		Revenue:	\$105,506.70	\$114,399.66	\$253,450.20			
		Expended:	\$31,592.54	\$0.00	\$27,566.71			
		Net Income:	\$73,914.16	\$114,399.66	\$225,883.49			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
104-351-200	JUDGEMENT & FINES - LE EDUCATION FUND	\$153.63	\$1,500.00	\$385.55	\$1,464.67	\$0.00	-\$35.33	98%
104-361-100	INTEREST - EDUCATION FUND	\$98.70	\$500.00	\$39.66	\$286.56	\$0.00	-\$213.44	57%
104-389-200	UNDESIGNATED RESERVE - LE EDUCATION FU	\$0.00	\$15,263.00	\$0.00	\$0.00	\$0.00	-\$15,263.00	0%
LAW ENFORCEMENT EDUCATION FUND Revenue Total		\$252.33	\$17,263.00	\$425.21	\$1,751.23	\$0.00	-\$15,511.77	10%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
104-521-00-5500	TRAINING	\$695.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0%
104-541-00-4900	OTHER CURRENT CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
104-590-00-2710	UNDESIGNATED RESERVE - LE EDUCATION	\$0.00	\$11,263.00	\$0.00	\$0.00	\$0.00	\$11,263.00	0%
LAW ENFORCEMENT EDUCATION FUND Expend Total		\$695.00	\$17,263.00	\$0.00	\$0.00	\$0.00	\$17,263.00	0%

104	LAW ENFORCEMENT EDUCATION FUND							
			<u>Prior</u>	<u>Current</u>	<u>YTD</u>			
		Revenue:	\$252.33	\$425.21	\$1,751.23			
		Expended:	\$695.00	\$0.00	\$0.00			
		Net Income:	-\$442.67	\$425.21	\$1,751.23			

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
201-362-000	RENT REVENUE	\$86,678.38	\$1,037,341.00	\$86,445.06	\$345,780.24	\$0.00	-\$691,560.76	33%
201-369-900	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$321.00	\$0.00	\$321.00	0%
201-389-200	UNDESIGNATED RESERVE - CHARTER FUND	\$0.00	\$1,345,312.00	\$0.00	\$0.00	\$0.00	-\$1,345,312.00	0%
CHARTER SCHOOL DEBT SERVICE FUND Revenue Total		\$86,678.38	\$2,382,653.00	\$86,445.06	\$346,101.24	\$0.00	-\$2,036,551.76	15%

Statement of Revenue and Expenditures

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
201-569-00-1200	REGULAR SALARIES & WAGES	\$0.00	\$82,000.00	\$0.00	\$0.00	\$0.00	\$82,000.00	0%
201-569-00-2100	FICA/MEDICARE TAXES	\$0.00	\$6,273.00	\$0.00	\$0.00	\$0.00	\$6,273.00	0%
201-569-00-2200	RETIREMENT CONTRIBUTIONS	\$0.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$13,000.00	0%
201-569-00-2300	HEALTH INSURANCE	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0%
201-569-00-2310	DENTAL & VISION INSURANCE	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0%
201-569-00-2320	LIFE INSURANCE	\$0.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0%
201-569-00-2330	DISABILITY INSURANCE	\$0.00	\$1,100.00	\$0.00	\$0.00	\$0.00	\$1,100.00	0%
201-569-00-3100	PROFESSIONAL SERVICES - CHARTER	\$2,775.00	\$27,000.00	\$0.00	\$13,942.00	\$0.00	\$13,058.00	52%
201-569-00-3110	LEGAL SERVICES - CHARTER	\$0.00	\$15,000.00	\$0.00	\$225.00	\$0.00	\$14,775.00	2%
201-569-00-4600	MAINTENANCE - CHARTER SCHOOL	\$0.00	\$20,000.00	\$650.00	\$971.00	\$0.00	\$19,029.00	5%
201-569-00-6210	CIP - CHARTER ROOF	\$0.00	\$117,000.00	\$12,301.00	\$12,301.00	\$0.00	\$104,699.00	11%
201-569-00-6320	CIP - HVAC REPLACEMENT	\$0.00	\$425,000.00	\$4,120.00	\$4,120.00	\$0.00	\$420,880.00	1%
201-569-00-7100	PRINCIPAL	\$0.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$185,000.00	0%
201-569-00-7200	INTEREST	\$0.00	\$515,000.00	\$0.00	\$0.00	\$0.00	\$515,000.00	0%
201-590-00-2710	UNDESIGNATED RESERVE - CHARTER FUND	\$0.00	\$963,480.00	\$0.00	\$0.00	\$0.00	\$963,480.00	0%
CHARTER SCHOOL DEBT SERVICE FUND Expend Total		\$2,775.00	\$2,382,653.00	\$17,071.00	\$31,559.00	\$0.00	\$2,351,094.00	1%

201 CHARTER SCHOOL DEBT SERVICE FUND

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$86,678.38	\$86,445.06	\$346,101.24
Expended:	\$2,775.00	\$17,071.00	\$31,559.00
Net Income:	\$83,903.38	\$69,374.06	\$314,542.24

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
301-361-100	INTEREST - CAP EQUIP REPL FUND	\$98.70	\$500.00	\$39.66	\$286.55	\$0.00	-\$213.45	57%
301-389-200	UNDESIGNATED RESERVE - CAP EQUIP REPL F	\$0.00	\$19,131.00	\$0.00	\$0.00	\$0.00	-\$19,131.00	0%
CAPITAL EQUIPMENT REPLACEMENT FUND Revenue Total		\$98.70	\$19,631.00	\$39.66	\$286.55	\$0.00	-\$19,344.45	1%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>
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Statement of Revenue and Expenditures

Item a.

301-590-00-2710	UNDESIGNATED RESERVE - CAP EQUIP REPL F	\$0.00	\$19,631.00	\$0.00	\$0.00	\$0.00	\$19,631.00	0%
CAPITAL EQUIPMENT REPLACEMENT FUND Expend Total		\$0.00	\$19,631.00	\$0.00	\$0.00	\$0.00	\$19,631.00	0%

301 CAPITAL EQUIPMENT REPLACEMENT FUND

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$98.70	\$39.66	\$286.55
Expended:	\$0.00	\$0.00	\$0.00
Net Income:	\$98.70	\$39.66	\$286.55

<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Cancel</u>	<u>Excess/Deficit</u>	<u>% Real</u>
303-389-200	UNDESIGNATED RESERVE - CAPITAL IMPROVE	\$0.00	\$442,100.00	\$0.00	\$0.00	\$0.00	-\$442,100.00	0%
CAPITAL IMPRV REVENUE NOTE 2020 PRO Revenue Total		\$0.00	\$442,100.00	\$0.00	\$0.00	\$0.00	-\$442,100.00	0%

<u>Expend Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Curr Expd</u>	<u>YTD Expd</u>	<u>Cancel</u>	<u>Balance</u>	<u>% Expd</u>
303-517-00-6200	BUILDINGS - BANK OF AMERICA PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
303-517-00-6300	CIP - STORMWATER PROJECTS	\$0.00	\$442,100.00	\$0.00	\$0.00	\$0.00	\$442,100.00	0%
303-590-00-2710	UNDESIGNATED RESERVE - CAPITAL IMPROVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
CAPITAL IMPRV REVENUE NOTE 2020 PRO Expend Total		\$0.00	\$442,100.00	\$0.00	\$0.00	\$0.00	\$442,100.00	0%

303 CAPITAL IMPRV REVENUE NOTE 2020 PRO

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$0.00	\$0.00	\$0.00
Expended:	\$0.00	\$0.00	\$0.00
Net Income:	\$0.00	\$0.00	\$0.00

Grand Totals

	<u>Prior</u>	<u>Current</u>	<u>YTD</u>
Revenue:	\$1,514,914.87	\$1,671,050.32	\$4,238,684.93
Expended:	\$413,570.92	\$381,299.38	\$2,670,676.48
Net Income:	\$1,101,343.95	\$1,289,750.94	\$1,568,008.45

ATTACHMENT A
CITY OF BELLE ISLE
FY 2021-2022
BUDGET AMENDMENT #1 (DRAFT)
RESOLUTION# 22-XX

Item b.

Account Id	Account Description	ORIGINAL BUDGET 2021/2022	RESOLUTION# 22-XX BA#1	AMENDED BUDGET 2021/2022	REF#
GENERAL FUND 001					
BEGINNING FUND BALANCE		3,000,000	224,790	3,224,790	(A)
REVENUES					
001-311-100	AD VALOREM TAX	3,684,899	-	3,684,899	
001-312-410	LOCAL OPTION GAS TAX	226,000	-	226,000	
001-314-800	UTILITY SERVICE TAX - PROPANE	5,500	-	5,500	
001-315-000	COMMUNICATIONS SERVICES TAXES	189,000	-	189,000	
001-316-000	BUSINESS TAX LICENSES	12,000	-	12,000	
001-322-000	BUILDING PERMITS	150,000	-	150,000	
001-323-100	FRANCHISE FEE - ELECTRICITY	250,000	-	250,000	
001-323-700	FRANCHISE FEE - SOLID WASTE	60,000	-	60,000	
001-329-000	ZONING FEES	25,000	-	25,000	
001-329-100	PERMITS - GARAGE SALE	100	-	100	
001-329-130	BOAT RAMPS - DECAL AND REG	1,800	-	1,800	
001-329-900	TREE REMOVAL	0	-	0	
001-362-000	RENTAL LICENSES	18,000	-	18,000	
001-331-120	FDOT REIMBURSEMENT	0	-	0	
001-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	498,693	238,147	736,840	(I)
001-334-396	OJP BULLETPROOF VEST GRANT	0	-	0	
001-334-560	FDLE JAG GRANT	0	10,989	10,989	(B)
001-334-565	FDLE CESF/CERF FUNDING	0	24,063	24,063	(B)
001-335-120	STATE SHARED REVENUE	344,000	-	344,000	
001-335-150	ALCOHOLIC BEVERAGE LICENSE TAX	0	-	0	
001-335-180	HALF-CENT SALES TAX	1,100,000	-	1,100,000	
001-337-200	SRO - CHARTER CONTRIBUTION	74,296	-	74,296	
001-337-205	CHARTER SCHOOL INSURANCE CONTRIBUTIONS	59,983	-	59,983	
001-341-900	QUALIFYING FEES	0	-	0	
001-343-410	SOLID WASTE FEES - RESIDENTIAL	652,836	-	652,836	
001-347-400	SPECIAL EVENTS	6,000	3,500	9,500	(C)
001-351-100	JUDGEMENT & FINES - MOVING VIOLATIONS	20,000	-	20,000	
001-351-110	RED LIGHT CAMERAS	390,000	-	390,000	
001-354-000	JUDGEMENT & FINES - LOCAL ORDINANCE VIOL	0	-	0	
001-359-000	JUDGEMENT & FINES - PARKING VIOLATIONS	7,500	-	7,500	
001-359-200	INVESTIGATIVE COST REIMBURSEMENT	0	-	0	
001-361-100	INTEREST - GENERAL FUND	500	-	500	
001-361-200	INTEREST - SBA	0	-	0	
001-364-000	DISPOSITION OF FIXED ASSETS	0	2,777	2,777	(P)
001-366-000	CONTRIBUTIONS & DONATIONS	0	8,054	8,054	(F)
001-369-900	OTHER MISCELLANEOUS REVENUE	10,000	-	10,000	
001-369-905	POLICE OFF-DUTY DETAIL REIMBURSEMENTS	0	24,011	24,011	(G)
001-369-906	POLICE MARINE PATROL REIMBURSEMENTS	35,895	-	35,895	
001-369-910	VACANT FORECLOSURE	0	-	0	
001-369-915	AAA FLORIDA TRAFFIC SAFETY GRANT	0	10,000	10,000	(B)
TOTAL REVENUES		7,822,002	321,541	8,143,543	
TRANSFERS IN		0	-	0	
Total Beginning Fund Balance, Revenues, & Transfers In		10,822,002	546,331	11,368,333	
EXPENDITURES					
001-511-00-2311	DENTAL & VISION INSURANCE - DISTRICT 1	500	-	500	
001-511-00-2312	DENTAL & VISION INSURANCE - DISTRICT 2	500	-	500	
001-511-00-2313	DENTAL & VISION INSURANCE - DISTRICT 3	500	-	500	
001-511-00-2314	DENTAL & VISION INSURANCE - DISTRICT 4	500	-	500	
001-511-00-2315	DENTAL & VISION INSURANCE - DISTRICT 5	500	-	500	
001-511-00-2316	DENTAL & VISION INSURANCE - DISTRICT 6	500	-	500	
001-511-00-2317	DENTAL & VISION INSURANCE - DISTRICT 7	500	-	500	
001-511-00-3150	ELECTION EXPENSE	10,000	-	10,000	
001-511-00-3200	AUDITING & ACCOUNTING	26,000	-	26,000	
001-511-00-4001	TRAVEL & PER DIEM - DISTRICT 1	250	-	250	

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Account Id	Account Description	ORIGINAL BUDGET 2021/2022	RESOLUTION# 22-XX BA#1	AMENDED BUDGET 2021/2022	REF#
001-511-00-4002	TRAVEL & PER DIEM - DISTRICT 2	250	-	250	
001-511-00-4003	TRAVEL & PER DIEM - DISTRICT 3	250	-	250	
001-511-00-4004	TRAVEL & PER DIEM - DISTRICT 4	250	-	250	
001-511-00-4005	TRAVEL & PER DIEM - DISTRICT 5	250	-	250	
001-511-00-4006	TRAVEL & PER DIEM - DISTRICT 6	250	-	250	
001-511-00-4007	TRAVEL & PER DIEM - DISTRICT 7	250	-	250	
001-511-00-4100	COMMUNICATIONS - TELEPHONE	7,500	-	7,500	
001-511-00-4900	OTHER CURRENT CHARGES	250	-	250	
001-511-00-5100	OFFICE SUPPLIES	500	-	500	
001-511-00-5200	OPERATING SUPPLIES	100	-	100	
001-511-00-5401	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 1	200	-	200	
001-511-00-5402	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 2	200	-	200	
001-511-00-5403	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 3	200	-	200	
001-511-00-5404	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 4	200	-	200	
001-511-00-5405	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 5	200	-	200	
001-511-00-5406	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 6	200	-	200	
001-511-00-5407	BOOKS,SUBSCRIPTIONS & MEMBERSHIPS- DIS 7	200	-	200	
	Total Legislative	51,000	-	51,000	
001-512-00-2310	DENTAL & VISION INSURANCE	500	-	500	
001-512-00-4000	TRAVEL & PER DIEM	500	-	500	
001-512-00-4100	COMMUNICATIONS - TELEPHONE	1,200	-	1,200	
001-512-00-4900	OTHER CURRENT CHARGES	500	-	500	
001-512-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	600	-	600	
	Total Executive Mayor	3,300	-	3,300	
001-513-00-1200	REGULAR SALARIES & WAGES	265,000	-	265,000	
001-513-00-1250	VEHICLE ALLOWANCE - CITY MANAGER	8,400	-	8,400	
001-513-00-1400	OVERTIME PAY	500	-	500	
001-513-00-2100	FICA/MEDICARE TAXES	20,953	-	20,953	
001-513-00-2200	RETIREMENT CONTRIBUTIONS	40,000	-	40,000	
001-513-00-2300	HEALTH INSURANCE	70,000	-	70,000	
001-513-00-2310	DENTAL & VISION INSURANCE	2,400	-	2,400	
001-513-00-2320	LIFE INSURANCE	1,300	-	1,300	
001-513-00-2330	DISABILITY INSURANCE	3,500	-	3,500	
001-513-00-3100	PROFESSIONAL SERVICES	13,000	-	13,000	
001-513-00-3400	PLANNING SERVICE	75,000	-	75,000	
001-513-00-4000	TRAVEL & PER DIEM	1,000	-	1,000	
001-513-00-4700	PRINTING & BINDING	500	-	500	
001-513-00-4710	CODIFICATION EXPENSES	3,500	-	3,500	
001-513-00-4900	OTHER CURRENT CHARGES	2,000	-	2,000	
001-513-00-4910	LEGAL ADVERTISING	3,000	-	3,000	
001-513-00-5200	OPERATING SUPPLIES	500	-	500	
001-513-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	4,500	-	4,500	
	Total Finance, Admin, & Planning	515,053	-	515,053	
001-519-00-3110	LEGAL SERVICES	160,000	-	160,000	
001-519-00-3100	PROFESSIONAL SERVICES	0	50,000	50,000	(J)
001-519-00-3120	ENGINEERING FEES	30,000	-	30,000	
001-519-00-3140	INFORMATION TECHNOLOGY EXPENSE	8,000	-	8,000	
001-519-00-3400	CONTRACTUAL SERVICES	25,500	-	25,500	
001-519-00-3405	BUILDING PERMITS	120,000	-	120,000	
001-519-00-3410	JANITORIAL SERVICES	3,000	-	3,000	
001-519-00-3415	WEBSITE/SOCIAL MEDIA	3,000	-	3,000	
001-519-00-3440	FIRE PROTECTION	1,760,054	(6,222)	1,753,832	(K)
001-519-00-4100	COMMUNICATIONS SERVICES	15,000	-	15,000	
001-519-00-4200	FREIGHT & POSTAGE	5,000	-	5,000	
001-519-00-4300	UTILITY/ELECTRIC/WATER	19,000	-	19,000	
001-519-00-4310	SOLID WASTE DISPOSAL/YARDWASTE	690,000	-	690,000	
001-519-00-4500	INSURANCE	90,000	59,983	149,983	(D)
001-519-00-4600	REPAIRS & MAINTENANCE - GENERAL	5,000	-	5,000	
001-519-00-4700	PRINTING & BINDING	6,000	-	6,000	

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Account Id	Account Description	ORIGINAL BUDGET 2021/2022	RESOLUTION# 22-XX BA#1	AMENDED BUDGET 2021/2022	REF#
001-519-00-4800	SPECIAL EVENTS	10,000	3,500	13,500	(C)
001-519-00-4900	OTHER CURRENT CHARGES	6,000	-	6,000	
001-519-00-4905	NON AD VALOREM ASSESSMENT FEE	3,500	-	3,500	
001-519-00-4906	GEOGRAPHIC INFORMATION SYSTEM INTERLOC	2,300	-	2,300	
001-519-00-4910	LEGAL ADVERTISING	5,000	-	5,000	
001-519-00-5200	OFFICE & OPERATING SUPPLIES	8,500	-	8,500	
001-519-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,200	-	1,200	
001-519-00-6491	CAPITAL - CITY HALL EQUIPMENT	0	29,782	29,782	(E)
001-519-00-8300	CONTRIBUTIONS & DONATIONS	1,500	-	1,500	
001-519-00-8310	NEIGHBORHOOD GRANT PROGRAM	0	-	0	
	Total General Government	2,977,554	137,043	3,114,597	
001-521-00-1200	REGULAR SALARIES & WAGES	1,388,846	-	1,388,846	
001-521-00-1210	REGULAR SALARIES & WAGES - CROSSING GUARD	41,000	-	41,000	
001-521-00-1215	HOLIDAY PAY	21,000	-	21,000	
001-521-00-1220	LONGEVITY PAY	5,250	-	5,250	
001-521-00-1400	OVERTIME PAY	20,000	-	20,000	
001-521-00-1500	INCENTIVE PAY	18,120	-	18,120	
001-521-00-1505	POLICE OFF-DUTY DETAIL PAY	0	24,874	24,874	(G)
001-521-00-1506	POLICE LAKE CONWAY MARINE PATROL PAY	35,000	-	35,000	
001-521-00-1520	SPECIAL ASSIGNMENT PAY	8,710	-	8,710	
001-521-00-2100	FICA/MEDICARE TAXES	117,651	1,903	119,554	(G)
001-521-00-2200	RETIREMENT CONTRIBUTIONS	239,648	-	239,648	
001-521-00-2300	HEALTH INSURANCE	335,768	-	335,768	
001-521-00-2310	DENTAL & VISION INSURANCE	10,084	-	10,084	
001-521-00-2320	LIFE INSURANCE	6,790	-	6,790	
001-521-00-2330	DISABILITY INSURANCE	21,600	-	21,600	
001-521-00-3100	TECHNOLOGY SUPPORT/SERVICES	31,031	-	31,031	
001-521-00-3110	LEGAL SERVICES	8,000	-	8,000	
001-521-00-3120	PRE-EMPLOYMENT EXPENSE	2,000	-	2,000	
001-521-00-3405	RED LIGHT CAMERA FEES	168,000	-	168,000	
001-521-00-3410	JANITORIAL SERVICES	2,600	-	2,600	
001-521-00-4000	TRAVEL & PER DIEM	3,000	-	3,000	
001-521-00-4100	COMMUNICATIONS SERVICES	25,000	-	25,000	
001-521-00-4110	DISPATCH SERVICE	73,000	-	73,000	
001-521-00-4200	POSTAGE & FREIGHT	1,500	-	1,500	
001-521-00-4300	UTILITY/ELECTRIC/WATER	3,500	-	3,500	
001-521-00-4410	RENTALS & LEASES - VEHICLES	150,664	-	150,664	
001-521-00-4600	REPAIRS & MAINTENANCE - GENERAL	2,000	-	2,000	
001-521-00-4610	REPAIRS AND MAINTENANCE - VEHICLES	15,000	-	15,000	
001-521-00-4620	REPAIRS & MAINTENANCE - RADAR GUNS	4,000	-	4,000	
001-521-00-4700	PRINTING & BINDING	3,000	-	3,000	
001-521-00-4800	COMMUNITY PROMOTIONS	3,000	-	3,000	
001-521-00-4900	OTHER CURRENT CHARGES	3,000	-	3,000	
001-521-00-4910	LEGAL ADVERTISING	1,000	-	1,000	
001-521-00-4920	MARINE EXPENSES	8,000	-	8,000	
001-521-00-4921	PD GRANT EXPENDITURES	0	989	989	(B)
001-521-00-5100	OFFICE SUPPLIES	3,000	-	3,000	
001-521-00-5200	OPERATING SUPPLIES	5,000	-	5,000	
001-521-00-5205	COMPUTER AND SOFTWARE	14,075	-	14,075	
001-521-00-5210	UNIFORMS	10,500	-	10,500	
001-521-00-5230	FUEL EXPENSE	55,000	-	55,000	
001-521-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,000	-	1,000	
001-521-00-5500	TRAINING - POLICE	1,500	-	1,500	
001-521-00-6400	CAPITAL - EQUIPMENT	3,900	27,831	31,731	(B) (F) (P)
001-521-00-6410	CAPITAL - RADIOS	22,000	-	22,000	
001-521-00-6417	CAPITAL - VEHICLES	0	-	0	
001-521-00-6418	CAPITAL - VESSELS	50,000	-	50,000	
	Total Police	2,942,737	55,597	2,998,334	
001-541-00-1200	REGULAR SALARIES & WAGES	101,000	-	101,000	

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Account Id	Account Description	ORIGINAL BUDGET 2021/2022	RESOLUTION# 22-XX BA#1	AMENDED BUDGET 2021/2022	REF#
001-541-00-1400	OVERTIME PAY	500	-	500	
001-541-00-2100	FICA/MEDICARE TAXES	7,765	-	7,765	
001-541-00-2200	RETIREMENT CONTRIBUTIONS	15,200	-	15,200	
001-541-00-2300	HEALTH INSURANCE	23,000	-	23,000	
001-541-00-2310	DENTAL & VISION INSURANCE	500	-	500	
001-541-00-2320	LIFE INSURANCE	500	-	500	
001-541-00-2330	DISABILITY INSURANCE	1,400	-	1,400	
001-541-00-3100	PROFESSIONAL SERVICES	8,575	-	8,575	
001-541-00-3140	TEMPORARY LABOR	0	12,000	12,000	(L)
001-541-00-3400	CONTRACTUAL SERVICES	8,000	-	8,000	
001-541-00-3420	LANDSCAPING SERVICES	70,000	-	70,000	
001-541-00-4000	TRAVEL & PER DIEM	0	700	700	(Q)
001-541-00-4100	COMMUNICATIONS	3,000	-	3,000	
001-541-00-4300	UTILITY/ELECTRIC/WATER	115,000	-	115,000	
001-541-00-4600	REPAIRS & MAINTENANCE - GENERAL	20,000	-	20,000	
001-541-00-4610	REPAIRS & MAINTENANCE - VEHICLES & EQUIP	10,000	-	10,000	
001-541-00-4670	REPAIRS & MAINTENANCE - PARKS	40,000	-	40,000	
001-541-00-4675	REPAIRS & MAINTENANCE - BOAT RAMPS	3,500	-	3,500	
001-541-00-4680	REPAIRS & MAINTENANCE - ROADS	30,000	-	30,000	
001-541-00-4690	URBAN FORESTRY	100,000	-	100,000	
001-541-00-5200	OPERATING SUPPLIES	7,500	-	7,500	
001-541-00-5210	UNIFORMS	1,500	-	1,500	
001-541-00-5220	PROTECTIVE CLOTHING	1,500	-	1,500	
001-541-00-5230	FUEL EXPENSE	6,000	-	6,000	
001-541-00-5240	SMALL TOOLS & EQUIPMENT	8,000	-	8,000	
001-541-00-5400	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	500	-	500	
001-541-00-5500	TRAINING	500	-	500	
001-541-00-6320	CIP - RESURFACING & CURBING	350,585	-	350,585	
001-541-00-6330	CIP - SIDEWALKS	25,000	-	25,000	
001-541-00-6335	CIP - NELA BRIDGE REPAIRS	47,000	-	47,000	
001-541-00-6380	CIP - PARK IMPROVEMENTS	25,000	45,815	70,815	(H)
001-541-00-6420	CIP - TRAFFIC CALMING	0	30,500	30,500	(O)
001-541-00-6430	CAPITAL - EQUIPMENT	46,500	-	46,500	
	Total Public Works	1,077,525	89,015	1,166,540	
001-584-00-7100	PAYMENT ON BOND - PRINCIPAL	183,000	26,534	209,534	(R)
001-584-00-7200	BOND DEBT - INTEREST	55,000	-	55,000	
	Total Debt Service	238,000	26,534	264,534	
TOTAL EXPENDITURES		7,805,169	308,189	8,113,358	
001-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	-	0	
TOTAL TRANSFERS OUT		0	-	0	
ENDING FUND BALANCE		3,016,833	238,142	3,254,975	(S)
Total Expenditures, Transfers Out, & Ending Fund Balance		10,822,002	546,331	11,368,333	

TRANSPORTATION IMPACT FEE FUND 102

BEGINNING FUND BALANCE		126,126	18,511	144,637	(A)
REVENUES					
102-324-310	IMPACT FEES - RESIDENTIAL - TRANSPORTATION	0	-	0	
102-361-100	INTEREST - TRANSPORTATION IMPACT	500	-	500	
TOTAL REVENUES		500	-	500	
Total Beginning Fund Balance, Revenues, & Transfers In		126,626	18,511	145,137	
EXPENDITURES					
102-541-00-3100	PROFESSIONAL SERVICES	0	-	0	
102-541-00-6425	ROADWAY IMPROVEMENTS	55,100	(15,500)	39,600	(N)
TOTAL EXPENDITURES		55,100	(15,500)	39,600	
ENDING FUND BALANCE		71,526	34,011	105,537	(S)
Total Expenditures, Transfers Out, & Ending Fund Balance		126,626	18,511	145,137	

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Account Id	Account Description	ORIGINAL BUDGET 2021/2022	RESOLUTION# 22-XX BA#1	AMENDED BUDGET 2021/2022	REF#
STORMWATER FUND 103					
BEGINNING FUND BALANCE		180,000	39,341	219,341	(A)
REVENUES					
103-331-900	ARPA - CORONAVIRUS LOCAL FISCAL RECOVERY	1,314,397	(238,147)	1,076,250	(I)
103-343-900	SERVICE CHARGE - STORMWATER	405,341	-	405,341	
103-361-100	INTEREST - STORMWATER	500	-	500	
TOTAL REVENUES		1,720,238	(238,147)	1,482,091	
Total Beginning Fund Balance, Revenues, & Transfers In		1,900,238	(198,806)	1,701,432	
EXPENDITURES					
103-541-00-1200	REGULAR SALARIES & WAGES	112,022	-	112,022	
103-541-00-2100	FICA/MEDICARE TAXES	8,570	-	8,570	
103-541-00-2200	RETIREMENT CONTRIBUTIONS	16,803	-	16,803	
103-541-00-2300	HEALTH INSURANCE	19,180	-	19,180	
103-541-00-2310	DENTAL & VISION INSURANCE	535	-	535	
103-541-00-2320	LIFE INSURANCE	528	-	528	
103-541-00-2330	DISABILITY INSURANCE	1,362	-	1,362	
103-541-00-3100	PROFESSIONAL SERVICES	0	-	0	
103-541-00-3110	LEGAL SERVICES - STORMWATER FUND	3,000	-	3,000	
103-541-00-3120	ENGINEERING FEES	50,000	-	50,000	
103-541-00-3430	NPDES	15,000	-	15,000	
103-541-00-3450	LAKE CONSERVATION	20,000	-	20,000	
103-541-00-4600	REPAIRS & MAINTENANCE	75,000	-	75,000	
103-541-00-4900	OTHER CURRENT CHARGES	500	-	500	
103-541-00-6300	CIP - CAPITAL IMPROVEMENTS	0	-	0	
103-541-00-6319	CIP - CAPITAL IMPROVEMENTS - ARPA	1,141,250	(65,000)	1,076,250	(M)
103-541-00-7100	PRINCIPAL	19,000	-	19,000	
103-541-00-7200	INTEREST	9,100	-	9,100	
TOTAL EXPENDITURES		1,491,850	(65,000)	1,426,850	
103-581-00-9100	TRANSFER TO CAPITAL EQUIP REPL FUND 301	0	-	0	
TOTAL TRANSFERS OUT		0	-	0	
ENDING FUND BALANCE		408,388	(133,806)	274,582	(S)
Total Expenditures, Transfers Out, & Ending Fund Balance		1,900,238	(198,806)	1,701,432	
LAW ENFORCEMENT EDUCATION FUND 104					
BEGINNING FUND BALANCE		15,263	732	15,995	(A)
REVENUES					
104-351-200	JUDGEMENT & FINES - LE EDUCATION FUND	1,500	-	1,500	
104-361-100	INTEREST - EDUCATION FUND	500	-	500	
TOTAL REVENUES		2,000	-	2,000	
Total Beginning Fund Balance, Revenues, & Transfers In		17,263	732	17,995	
EXPENDITURES					
104-521-00-5500	TRAINING	6,000	-	6,000	
TOTAL EXPENDITURES		6,000	-	6,000	
ENDING FUND BALANCE		11,263	732	11,995	(S)
Total Expenditures, Transfers Out, & Ending Fund Balance		17,263	732	17,995	
CHARTER SCHOOL DEBT SERVICE FUND 201					
BEGINNING FUND BALANCE		1,345,312	22,487	1,367,799	(A)
REVENUES					
201-362-000	RENT REVENUE	1,037,341	-	1,037,341	
TOTAL REVENUES		1,037,341	-	1,037,341	
201-381-000	TRANSFERS IN FROM GENERAL FUND 001	0	-	0	
TOTAL TRANSFERS IN		0	-	0	
Total Beginning Fund Balance, Revenues, & Transfers In		2,382,653	22,487	2,405,140	
EXPENDITURES					

ATTACHMENT A
CITY OF BELLE ISLE
FY 2021-2022
BUDGET AMENDMENT #1 (DRAFT)
RESOLUTION# 22-XX

Item b.

Account Id	Account Description	ORIGINAL BUDGET 2021/2022	RESOLUTION# 22-XX BA#1	AMENDED BUDGET 2021/2022	REF#
201-569-00-1200	REGULAR SALARIES & WAGES	82,000	-	82,000	
201-569-00-2100	FICA/MEDICARE TAXES	6,273	-	6,273	
201-569-00-2200	RETIREMENT CONTRIBUTIONS	13,000	-	13,000	
201-569-00-2300	HEALTH INSURANCE	12,000	-	12,000	
201-569-00-2310	DENTAL & VISION INSURANCE	400	-	400	
201-569-00-2320	LIFE INSURANCE	400	-	400	
201-569-00-2330	DISABILITY INSURANCE	1,100	-	1,100	
201-569-00-3100	PROFESSIONAL SERVICES - CHARTER	27,000	-	27,000	
201-569-00-3110	LEGAL SERVICES - CHARTER	15,000	-	15,000	
201-569-00-4600	MAINTENANCE - CHARTER SCHOOL	20,000	-	20,000	
201-569-00-6210	CIP - CHARTER ROOF	117,000	-	117,000	
201-569-00-6320	CIP - HVAC REPLACEMENT	425,000	-	425,000	
201-569-00-7100	PRINCIPAL	185,000	-	185,000	
201-569-00-7200	INTEREST	515,000	-	515,000	
TOTAL EXPENDITURES		1,419,173	-	1,419,173	

ENDING FUND BALANCE	963,480	22,487	985,967	(S)
Total Expenditures, Transfers Out, & Ending Fund Balance	2,382,653	22,487	2,405,140	

ENDING FUND BALANCE - RESTRICTED BY TRUSTEE			962,386	
ENDING FUND BALANCE - AVAILABLE			23,581	
TOTAL ENDING FUND BALANCE			985,967	

CAPITAL EQUIPMENT REPLACEMENT FUND 301

BEGINNING FUND BALANCE	19,131	(116)	19,015	(A)
REVENUES				
301-361-100 INTEREST - CAP EQUIP REPL FUND	500	-	500	
TOTAL REVENUES	500	-	500	
301-381-000 TRANSFER FROM GENERAL FUND 001	0	-	0	
301-381-103 TRANSFER FROM STORMWATER FUND 103	0	-	0	
TOTAL TRANSFERS IN	0	-	0	
Total Beginning Fund Balance, Revenues, & Transfers In	19,631	(116)	19,515	

EXPENDITURES				
301-521-00-6410 CIP - POLICE COMMUNICATIONS EQUIPMENT	0	-	0	
TOTAL EXPENDITURES	0	-	0	
ENDING FUND BALANCE	19,631	(116)	19,515	(S)
Total Expenditures, Transfers Out, & Ending Fund Balance	19,631	(116)	19,515	

CAPITAL IMPROVEMENT REVENUE NOTE 2020 PROJECT FUND 303

BEGINNING FUND BALANCE	442,100	-	442,100	
REVENUES				
303-384-100 REVENUE BOND PROCEEDS	0	-	0	
TOTAL REVENUES	0	-	0	
Total Beginning Fund Balance, Revenues, & Transfers In	442,100	-	442,100	

EXPENDITURES				
303-517-00-6200 BUILDINGS - BANK OF AMERICA PURCHASE	0	-	0	
303-517-00-6300 CIP - STORMWATER PROJECTS	442,100	-	442,100	
303-517-00-7300 BOND ISSUANCE COSTS	0	-	0	
TOTAL EXPENDITURES	442,100	-	442,100	
ENDING FUND BALANCE	0	-	0	
Total Expenditures, Transfers Out, & Ending Fund Balance	442,100	-	442,100	

ATTACHMENT A
 CITY OF BELLE ISLE
 FY 2021-2022
 BUDGET AMENDMENT #1 (DRAFT)
 RESOLUTION# 22-XX

Item b.

Account Id	Account Description	ORIGINAL BUDGET 2021/2022	RESOLUTION# 22-XX BA#1	AMENDED BUDGET 2021/2022	REF#
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REFERENCE:

- (A) Adjust Beginning Fund Balances
- (B) Record grants/reimbursements received with offsetting expenditures if in FY2122
- (C) Increase Special Events revenue with offsetting expenditures (3,500)
- (D) Increase Insurance expenditures to full cost of insurance - offsets the revenue collected from CCA for insurance
- (E) Increase expenditures for Audio/Visual System installation in Council Chambers (Use Reserves)
- (F) Record offsetting revenue and expenditure to record donation to purchase speed signs. (8,054)
- (G) Record PD off-duty revenue and expenditure activity.
- (H) Increase expenditures for Expansion of Swann Deck (45,815) (Use ARPA funds)
- (I) Transfer unallocated ARPA funds from Stormwater Fund 103 to General Fund 001 (238,147)
- (J) Increase expenditures for Space Needs Analysis \$50,000 (Use Reserves)
- (K) Reduce expenditure due to actual amount to be expensed.
- (L) Increase PW Temporary Labor due to not hiring additional permanent staff (Use Reserves)
- (M) Remove E. Wallace Drainage Project from CIP Improvements - ARPA (65,000)
- (N) Remove Seminole Traffic Calming Speedhumps (12,000) and Change Pedestrian Crossing @ Hoffner Peninsular (22,500) to Pedestrian Crossing @ Daetwyler/Seminole (19,000)
- (O) Add expenditure for In-Road Lighting System - Daetwyler/Seminole project (30,500)
- (P) Record revenue/expenditure for insurance claim to replace damaged speed sign minus deductible. (2,777)
- (Q) Increase expenditures for toll expenses for PW Director (700)
- (R) Increase expenditure for bond payments due to bank error in invoicing FY2021 (26,534)
- (S) Record adjusted Ending Fund Balance due to adjustments in budget amendment.



Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule

U.S. DEPARTMENT OF THE TREASURY

January 2022



The Overview of the Final Rule provides a summary of major provisions of the final rule for informational purposes and is intended as a brief, simplified user guide to the final rule provisions.

The descriptions provided in this document summarize key provisions of the final rule but are non-exhaustive, do not describe all terms and conditions associated with the use of SLFRF, and do not describe all requirements that may apply to this funding. Any SLFRF funds received are also subject to the terms and conditions of the agreement entered into by Treasury and the respective jurisdiction, which incorporate the provisions of the final rule and the guidance that implements this program.



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Introduction

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The program ensures that governments have the resources needed to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts,
- Maintain vital public services, even amid declines in revenue, and
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

EARLY PROGRAM IMPLEMENTATION

In May 2021, Treasury published the Interim final rule (IFR) describing eligible and ineligible uses of funds (as well as other program provisions), sought feedback from the public on these program rules, and began to distribute funds. The IFR went immediately into effect in May, and since then, governments have used SLFRF funds to meet their immediate pandemic response needs and begin building a strong and equitable recovery, such as through providing vaccine incentives, development of affordable housing, and construction of infrastructure to deliver safe and reliable water.

As governments began to deploy this funding in their communities, Treasury carefully considered the feedback provided through its public comment process and other forums. Treasury received over 1,500 comments, participated in hundreds of meetings, and received correspondence from a wide range of governments and other stakeholders.

KEY CHANGES AND CLARIFICATIONS IN THE FINAL RULE

The final rule delivers broader flexibility and greater simplicity in the program, responsive to feedback in the comment process. Among other clarifications and changes, the final rule provides the features below.

Replacing Lost Public Sector Revenue

The final rule offers a standard allowance for revenue loss of up to \$10 million, allowing recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation. Recipients that select the standard allowance may use that amount – in many cases their full award – for government services, with streamlined reporting requirements.

Public Health and Economic Impacts

In addition to programs and services, the final rule clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.



In addition, the final rule provides an expanded set of households and communities that are presumed to be “impacted” and “disproportionately impacted” by the pandemic, thereby allowing recipients to provide responses to a broad set of households and entities without requiring additional analysis. Further, the final rule provides a broader set of uses available for these communities as part of COVID-19 public health and economic response, including making affordable housing, childcare, early learning, and services to address learning loss during the pandemic eligible in all impacted communities and making certain community development and neighborhood revitalization activities eligible for disproportionately impacted communities.

Further, the final rule allows for a broader set of uses to restore and support government employment, including hiring above a recipient’s pre-pandemic baseline, providing funds to employees that experienced pay cuts or furloughs, avoiding layoffs, and providing retention incentives.

Premium Pay

The final rule delivers more streamlined options to provide premium pay, by broadening the share of eligible workers who can receive premium pay without a written justification while maintaining a focus on lower-income and frontline workers performing essential work.

Water, Sewer & Broadband Infrastructure

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

FINAL RULE EFFECTIVE DATE

The final rule takes effect on April 1, 2022. Until that time, the interim final rule remains in effect; funds used consistently with the IFR while it is in effect are in compliance with the SLFRF program.

However, recipients can choose to take advantage of the final rule’s flexibilities and simplifications now, even ahead of the effective date. Treasury will not take action to enforce the interim final rule to the extent that a use of funds is consistent with the terms of the final rule, regardless of when the SLFRF funds were used. Recipients may consult the *Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule*, which can be found on Treasury’s website, for more information on compliance with the interim final rule and the final rule.



Overview of the Program

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program provides substantial flexibility for each jurisdiction to meet local needs within the four separate eligible use categories. This Overview of the Final Rule addresses the four eligible use categories ordered from the broadest and most flexible to the most specific.

Recipients may use SLFRF funds to:

- **Replace lost public sector revenue**, using this funding to provide government services up to the amount of revenue loss due to the pandemic.
 - Recipients may determine their revenue loss by choosing between two options:
 - A standard allowance of up to \$10 million in aggregate, not to exceed their award amount, during the program;
 - Calculating their jurisdiction’s specific revenue loss each year using Treasury’s formula, which compares actual revenue to a counterfactual trend.
 - Recipients may use funds up to the amount of revenue loss for government services; generally, services traditionally provided by recipient governments are government services, unless Treasury has stated otherwise.
- **Support the COVID-19 public health and economic response** by addressing COVID-19 and its impact on public health as well as addressing economic harms to households, small businesses, nonprofits, impacted industries, and the public sector.
 - Recipients can use funds for programs, services, or capital expenditures that respond to the public health and negative economic impacts of the pandemic.
 - To provide simple and clear eligible uses of funds, Treasury provides a list of enumerated uses that recipients can provide to households, populations, or classes (i.e., groups) that experienced pandemic impacts.
 - Public health eligible uses include COVID-19 mitigation and prevention, medical expenses, behavioral healthcare, and preventing and responding to violence.
 - Eligible uses to respond to negative economic impacts are organized by the type of beneficiary: assistance to households, small businesses, and nonprofits.
 - Each category includes assistance for “impacted” and “disproportionately impacted” classes: impacted classes experienced the general, broad-based impacts of the pandemic, while disproportionately impacted classes faced meaningfully more severe impacts, often due to preexisting disparities.
 - To simplify administration, the final rule presumes that some populations and groups were impacted or disproportionately impacted and are eligible for responsive services.

Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule



- Eligible uses for assistance to impacted households include aid for re-employment, job training, food, rent, mortgages, utilities, affordable housing development, childcare, early education, addressing learning loss, and many more uses.
- Eligible uses for assistance to impacted small businesses or nonprofits include loans or grants to mitigate financial hardship, technical assistance for small businesses, and many more uses.
- Recipients can also provide assistance to impacted industries like travel, tourism, and hospitality that faced substantial pandemic impacts, or address impacts to the public sector, for example by re-hiring public sector workers cut during the crisis.
- Recipients providing funds for enumerated uses to populations and groups that Treasury has presumed eligible are clearly operating consistently with the final rule. Recipients can also identify (1) other populations or groups, beyond those presumed eligible, that experienced pandemic impacts or disproportionate impacts and (2) other programs, services, or capital expenditures, beyond those enumerated, to respond to those impacts.
- **Provide premium pay for eligible workers performing essential work**, offering additional support to those who have and will bear the greatest health risks because of their service in critical sectors.
 - Recipients may provide premium pay to eligible workers – generally those working in-person in key economic sectors – who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work.
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure, and to expand affordable access to broadband internet.
 - Recipients may fund a broad range of water and sewer projects, including those eligible under the EPA’s Clean Water State Revolving Fund, EPA’s Drinking Water State Revolving Fund, and certain additional projects, including a wide set of lead remediation, stormwater infrastructure, and aid for private wells and septic units.
 - Recipients may fund high-speed broadband infrastructure in areas of need that the recipient identifies, such as areas without access to adequate speeds, affordable options, or where connections are inconsistent or unreliable; completed projects must participate in a low-income subsidy program.

While recipients have considerable flexibility to use funds to address the diverse needs of their communities, some restrictions on use apply across all eligible use categories. These include:

- **For states and territories:** No offsets of a reduction in net tax revenue resulting from a change in state or territory law.

Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule



- **For all recipients except for Tribal governments:** No extraordinary contributions to a pension fund for the purpose of reducing an accrued, unfunded liability.
- **For all recipients:** No payments for debt service and replenishments of rainy day funds; no satisfaction of settlements and judgments; no uses that contravene or violate the American Rescue Plan Act, Uniform Guidance conflicts of interest requirements, and other federal, state, and local laws and regulations.

Under the SLFRF program, funds must be used for costs incurred on or after March 3, 2021. Further, funds must be obligated by December 31, 2024, and expended by December 31, 2026. This time period, during which recipients can expend SLFRF funds, is the “period of performance.”

In addition to SLFRF, the American Rescue Plan includes other sources of funding for state and local governments, including the [Coronavirus Capital Projects Fund](#) to fund critical capital investments including broadband infrastructure; the [Homeowner Assistance Fund](#) to provide relief for our country’s most vulnerable homeowners; the [Emergency Rental Assistance Program](#) to assist households that are unable to pay rent or utilities; and the [State Small Business Credit Initiative](#) to fund small business credit expansion initiatives. Eligible recipients are encouraged to visit the Treasury website for more information.



Replacing Lost Public Sector Revenue

The Coronavirus State and Local Fiscal Recovery Funds provide needed fiscal relief for recipients that have experienced revenue loss due to the onset of the COVID-19 public health emergency. Specifically, SLFRF funding may be used to pay for “government services” in an amount equal to the revenue loss experienced by the recipient due to the COVID-19 public health emergency.

Government services generally include any service traditionally provided by a government, including construction of roads and other infrastructure, provision of public safety and other services, and health and educational services. Funds spent under government services are subject to streamlined reporting and compliance requirements.

In order to use funds under government services, recipients should first determine revenue loss. They may, then, spend up to that amount on general government services.

DETERMINING REVENUE LOSS

Recipients have two options for how to determine their amount of revenue loss. Recipients must choose one of the two options and cannot switch between these approaches after an election is made.

1. Recipients may elect a “standard allowance” of \$10 million to spend on government services through the period of performance.

Under this option, which is newly offered in the final rule 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.” The standard allowance provides an estimate of revenue loss that is based on an extensive analysis of average revenue loss across states and localities, and offers a simple, convenient way to determine revenue loss, particularly for SLFRF’s smallest recipients.

All recipients may elect to use this standard allowance instead of calculating lost revenue using the formula below, including those with total allocations of \$10 million or less. Electing the standard allowance does not increase or decrease a recipient’s total allocation.

2. Recipients may calculate their actual revenue loss according to the formula articulated in the final rule.

Under this option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient. Under the flexibility provided in the final rule, recipients can choose whether to use calendar or fiscal year dates but must be consistent throughout the period of performance. Treasury has also provided several adjustments to the definition of general revenue in the final rule.

To calculate revenue loss at each of these dates, recipients must follow a four-step process:



- a. Calculate revenues collected in the most recent full fiscal year prior to the public health emergency (i.e., last full fiscal year before January 27, 2020), called the *base year revenue*.
- b. Estimate *counterfactual revenue*, which is equal to the following formula, where *n* is the number of months elapsed since the end of the base year to the calculation date:

$$\text{base year revenue} \times (1 + \text{growth adjustment})^{\frac{n}{12}}$$

The *growth adjustment* is the greater of either a standard growth rate—5.2 percent—or the recipient’s average annual revenue growth in the last full three fiscal years prior to the COVID-19 public health emergency.

- c. Identify *actual revenue*, which equals revenues collected over the twelve months immediately preceding the calculation date.

Under the final rule, recipients must adjust actual revenue totals for the effect of tax cuts and tax increases that are adopted after the date of adoption of the final rule (January 6, 2022). Specifically, the estimated fiscal impact of tax cuts and tax increases adopted after January 6, 2022, must be added or subtracted to the calculation of actual revenue for purposes of calculation dates that occur on or after April 1, 2022.

Recipients may subtract from their calculation of actual revenue the effect of tax increases enacted prior to the adoption of the final rule. Note that recipients that elect to remove the effect of tax increases enacted before the adoption of the final rule must also remove the effect of tax decreases enacted before the adoption of the final rule, such that they are accurately removing the effect of tax policy changes on revenue.

- d. Revenue loss for the calculation date is equal to *counterfactual revenue* minus *actual revenue* (adjusted for tax changes) for the twelve-month period. If actual revenue exceeds counterfactual revenue, the loss is set to zero for that twelve-month period. Revenue loss for the period of performance is the sum of the revenue loss on for each calculation date.

The supplementary information in the final rule provides an example of this calculation, which recipients may find helpful, in the Revenue Loss section.



SPENDING ON GOVERNMENT SERVICES

Recipients can use SLFRF funds on government services up to the revenue loss amount, whether that be the standard allowance amount or the amount calculated using the above approach. **Government services generally include *any service traditionally provided by a government***, unless Treasury has stated otherwise. Here are some common examples, although this list is not exhaustive:

- ✓ Construction of schools and hospitals
- ✓ Road building and maintenance, and other infrastructure
- ✓ Health services
- ✓ General government administration, staff, and administrative facilities
- ✓ Environmental remediation
- ✓ Provision of police, fire, and other public safety services (including purchase of fire trucks and police vehicles)

Government services is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements. Recipients should be mindful that certain restrictions, which are detailed further in the Restrictions on Use section and apply to all uses of funds, apply to government services as well.



Responding to Public Health and Economic Impacts of COVID-19

The Coronavirus State and Local Fiscal Recovery Funds provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts.

The eligible use category to respond to public health and negative economic impacts is organized around the types of assistance a recipient may provide and includes several sub-categories:

- public health,
- assistance to households,
- assistance to small businesses,
- assistance to nonprofits,
- aid to impacted industries, and
- public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

To provide simple, clear eligible uses of funds that meet this standard, Treasury provides a non-exhaustive list of enumerated uses that respond to pandemic impacts. Treasury also presumes that some populations experienced pandemic impacts and are eligible for responsive services. In other words, recipients providing enumerated uses of funds to populations presumed eligible are clearly operating consistently with the final rule.¹

Recipients also have broad flexibility to (1) identify and respond to other pandemic impacts and (2) serve other populations that experienced pandemic impacts, beyond the enumerated uses and presumed eligible populations. Recipients can also identify groups or “classes” of beneficiaries that experienced pandemic impacts and provide services to those classes.

¹ However, please note that use of funds for enumerated uses may not be grossly disproportionate to the harm. Further, recipients should consult the Capital Expenditures section for more information about pursuing a capital expenditure; please note that enumerated capital expenditures are not presumed to be reasonably proportional responses to an identified harm except as provided in the Capital Expenditures section.

Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule



Step	1. Identify COVID-19 public health or economic impact	2. Design a response that addresses or responds to the impact
Analysis	<ul style="list-style-type: none"> • Can identify impact to a specific household, business or nonprofit or to a class of households, businesses, or nonprofits (i.e., group) • Can also identify disproportionate impacts, or more severe impacts, to a specific beneficiary or to a class 	<ul style="list-style-type: none"> • Types of responses can include a program, service, or capital expenditure • Response should be related and reasonably proportional to the harm • Response should also be reasonably designed to benefit impacted individual or class
Simplifying Presumptions	<ul style="list-style-type: none"> • Final Rule presumes certain populations and classes are impacted and disproportionately impacted 	<ul style="list-style-type: none"> • Final Rule provides non-exhaustive list of enumerated eligible uses that respond to pandemic impacts and disproportionate impacts

To assess eligibility of uses of funds, recipients should first determine the sub-category where their use of funds may fit (e.g., public health, assistance to households, assistance to small businesses), based on the entity that experienced the health or economic impact.² Then, recipients should refer to the relevant section for more details on each sub-category.

While the same overall eligibility standard applies to all uses of funds to respond to the public health and negative economic impacts of the pandemic, each sub-category has specific nuances on its application. In addition:

- Recipients interested in using funds for capital expenditures (i.e., investments in property, facilities, or equipment) should review the Capital Expenditures section in addition to the eligible use sub-category.
- Recipients interested in other uses of funds, beyond the enumerated uses, should refer to the section on “Framework for Eligible Uses Beyond Those Enumerated.”

² For example, a recipient interested in providing aid to unemployed individuals is addressing a negative economic impact experienced by a household and should refer to the section on assistance to households. Recipients should also be aware of the difference between “beneficiaries” and “sub-recipients.” Beneficiaries are households, small businesses, or nonprofits that can receive assistance based on impacts of the pandemic that they experienced. On the other hand, sub-recipients are organizations that carry out eligible uses on behalf of a government, often through grants or contracts. Sub-recipients do not need to have experienced a negative economic impact of the pandemic; rather, they are providing services to beneficiaries that experienced an impact.



RESPONDING TO THE PUBLIC HEALTH EMERGENCY

While the country has made tremendous progress in the fight against COVID-19, including a historic vaccination campaign, the disease still poses a grave threat to Americans’ health and the economy. Providing state, local, and Tribal governments the resources needed to fight the COVID-19 pandemic is a core goal of the Coronavirus State and Local Fiscal Recovery Funds, as well as addressing the other ways that the pandemic has impacted public health. Treasury has identified several public health impacts of the pandemic and enumerated uses of funds to respond to impacted populations.

- **COVID-19 mitigation and prevention.** The pandemic has broadly impacted Americans and recipients can provide services to prevent and mitigate COVID-19 to the general public or to small businesses, nonprofits, and impacted industries in general. Enumerated eligible uses include:
 - ✓ Vaccination programs, including vaccine incentives and vaccine sites
 - ✓ Testing programs, equipment and sites
 - ✓ Monitoring, contact tracing & public health surveillance (e.g., monitoring for variants)
 - ✓ Public communication efforts
 - ✓ Public health data systems
 - ✓ COVID-19 prevention and treatment equipment, such as ventilators and ambulances
 - ✓ Medical and PPE/protective supplies
 - ✓ Support for isolation or quarantine
 - ✓ Ventilation system installation and improvement
 - ✓ Technical assistance on mitigation of COVID-19 threats to public health and safety
 - ✓ Transportation to reach vaccination or testing sites, or other prevention and mitigation services for vulnerable populations
 - ✓ Support for prevention, mitigation, or other services in congregate living facilities, public facilities, and schools
 - ✓ Support for prevention and mitigation strategies in small businesses, nonprofits, and impacted industries
 - ✓ Medical facilities generally dedicated to COVID-19 treatment and mitigation (e.g., ICUs, emergency rooms)
 - ✓ Temporary medical facilities and other measures to increase COVID-19 treatment capacity
 - ✓ Emergency operations centers & emergency response equipment (e.g., emergency response radio systems)
 - ✓ Public telemedicine capabilities for COVID-19 related treatment



- **Medical expenses.** Funds may be used for expenses to households, medical providers, or others that incurred medical costs due to the pandemic, including:
 - ✓ Unreimbursed expenses for medical care for COVID-19 testing or treatment, such as uncompensated care costs for medical providers or out-of-pocket costs for individuals
 - ✓ Paid family and medical leave for public employees to enable compliance with COVID-19 public health precautions
 - ✓ Emergency medical response expenses
 - ✓ Treatment of long-term symptoms or effects of COVID-19

- **Behavioral health care, such as mental health treatment, substance use treatment, and other behavioral health services.** Treasury recognizes that the pandemic has broadly impacted Americans’ behavioral health and recipients can provide these services to the general public to respond. Enumerated eligible uses include:
 - ✓ Prevention, outpatient treatment, inpatient treatment, crisis care, diversion programs, outreach to individuals not yet engaged in treatment, harm reduction & long-term recovery support
 - ✓ Enhanced behavioral health services in schools
 - ✓ Services for pregnant women or infants born with neonatal abstinence syndrome
 - ✓ Support for equitable access to reduce disparities in access to high-quality treatment
 - ✓ Peer support groups, costs for residence in supportive housing or recovery housing, and the 988 National Suicide Prevention Lifeline or other hotline services
 - ✓ Expansion of access to evidence-based services for opioid use disorder prevention, treatment, harm reduction, and recovery
 - ✓ Behavioral health facilities & equipment

- **Preventing and responding to violence.** Recognizing that violence – and especially gun violence – has increased in some communities due to the pandemic, recipients may use funds to respond in these communities through:
 - ✓ Referrals to trauma recovery services for victims of crime
 - ✓ Community violence intervention programs, including:
 - Evidence-based practices like focused deterrence, with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation services, and financial assistance
 - ✓ In communities experiencing increased gun violence due to the pandemic:
 - Law enforcement officers focused on advancing community policing
 - Enforcement efforts to reduce gun violence, including prosecution
 - Technology & equipment to support law enforcement response

Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule



RESPONDING TO NEGATIVE ECONOMIC IMPACTS

The pandemic caused severe economic damage and, while the economy is on track to a strong recovery, much work remains to continue building a robust, resilient, and equitable economy in the wake of the crisis and to ensure that the benefits of this recovery reach all Americans. While the pandemic impacted millions of American households and businesses, some of its most severe impacts fell on low-income and underserved communities, where pre-existing disparities amplified the impact of the pandemic and where the most work remains to reach a full recovery.

The final rule recognizes that the pandemic caused broad-based impacts that affected many communities, households, and small businesses across the country; for example, many workers faced unemployment and many small businesses saw declines in revenue. The final rule describes these as “impacted” households, communities, small businesses, and nonprofits.

At the same time, the pandemic caused disproportionate impacts, or more severe impacts, in certain communities. For example, low-income and underserved communities have faced more severe health and economic outcomes like higher rates of COVID-19 mortality and unemployment, often because pre-existing disparities exacerbated the impact of the pandemic. The final rule describes these as “disproportionately impacted” households, communities, small businesses, and nonprofits.

To simplify administration of the program, the final rule presumes that certain populations were “impacted” and “disproportionately impacted” by the pandemic; these populations are presumed to be eligible for services that respond to the impact they experienced. The final rule also enumerates a non-exhaustive list of eligible uses that are recognized as responsive to the impacts or disproportionate impacts of COVID-19. Recipients providing enumerated uses to populations presumed eligible are clearly operating consistently with the final rule.

As discussed further in the section Framework for Eligible Uses Beyond Those Enumerated, recipients can also identify other pandemic impacts, impacted or disproportionately impacted populations or classes, and responses.

However, note that the final rule maintains that general infrastructure projects, including roads, streets, and surface transportation infrastructure, would generally not be eligible under this eligible use category, unless the project responded to a specific pandemic public health need or a specific negative economic impact. Similarly, general economic development or workforce development – activities that do not respond to negative economic impacts of the pandemic but rather seek to more generally enhance the jurisdiction’s business climate – would generally not be eligible under this eligible use category.



Assistance to Households

Impacted Households and Communities

Treasury presumes the following households and communities are impacted by the pandemic:

- ✓ Low- or-moderate income households or communities
- ✓ Households that experienced unemployment
- ✓ Households that experienced increased food or housing insecurity
- ✓ Households that qualify for the Children’s Health Insurance Program, Childcare Subsidies through the Child Care Development Fund (CCDF) Program, or Medicaid
- ✓ *When providing affordable housing programs:* households that qualify for the National Housing Trust Fund and Home Investment Partnerships Program
- ✓ *When providing services to address lost instructional time in K-12 schools:* any student that lost access to in-person instruction for a significant period of time

Low- or moderate-income households and communities are those with (i) income at or below 300 percent of the Federal Poverty Guidelines for the size of the household based on the most recently published poverty guidelines or (ii) income at or below 65 percent of the area median income for the county and size of household based on the most recently published data. For the vast majority of communities, the Federal Poverty Guidelines are higher than the area’s median income and using the Federal Poverty Guidelines would result in more households and communities being presumed eligible. Treasury has provided an easy-to-use spreadsheet with Federal Poverty Guidelines and area median income levels on its website.

Recipients can measure income for a specific household or the median income for the community, depending on whether the response they plan to provide serves specific households or the general community. The income thresholds vary by household size; recipients should generally use income thresholds for the appropriate household size but can use a default household size of three when easier for administration or when measuring income for a general community.

The income limit for 300 percent of the Federal Poverty Guidelines for a household of three is \$65,880 per year.³ In other words, recipients can always presume that a household earning below this level, or a community with median income below this level, is impacted by the pandemic and eligible for services to respond. Additionally, by following the steps detailed in the section Framework for Eligible Uses Beyond Those Enumerated, recipients may designate additional households as impacted or disproportionately impacted beyond these presumptions, and may also pursue projects not listed below in response to these impacts consistent with Treasury’s standards.

³ For recipients in Alaska, the income limit for 300 percent of the Federal Poverty Guidelines for a household of three is \$82,350 per year. For recipients in Hawaii, the income limit for 300 percent of the Federal Poverty Guidelines for a household of three is \$75,780 per year.



Treasury recognizes the enumerated projects below, which have been expanded under the final rule, as eligible to respond to impacts of the pandemic on households and communities:

- ✓ Food assistance & food banks
- ✓ Emergency housing assistance: rental assistance, mortgage assistance, utility assistance, assistance paying delinquent property taxes, counseling and legal aid to prevent eviction and homelessness & emergency programs or services for homeless individuals, including temporary residences for people experiencing homelessness
- ✓ Health insurance coverage expansion
- ✓ Benefits for surviving family members of individuals who have died from COVID-19
- ✓ Assistance to individuals who want and are available for work, including job training, public jobs programs and fairs, support for childcare and transportation to and from a jobsite or interview, incentives for newly-employed workers, subsidized employment, grants to hire underserved workers, assistance to unemployed individuals to start small businesses & development of job and workforce training centers
- ✓ Financial services for the unbanked and underbanked
- ✓ Burials, home repair & home weatherization
- ✓ Programs, devices & equipment for internet access and digital literacy, including subsidies for costs of access
- ✓ Cash assistance
- ✓ Paid sick, medical, and family leave programs
- ✓ Assistance in accessing and applying for public benefits or services
- ✓ Childcare and early learning services, home visiting programs, services for child welfare-involved families and foster youth & childcare facilities
- ✓ Assistance to address the impact of learning loss for K-12 students (e.g., high-quality tutoring, differentiated instruction)
- ✓ Programs or services to support long-term housing security: including development of affordable housing and permanent supportive housing
- ✓ Certain contributions to an Unemployment Insurance Trust Fund⁴

⁴ Recipients may only use SLFRF funds for contributions to unemployment insurance trust funds and repayment of the principal amount due on advances received under Title XII of the Social Security Act up to an amount equal to (i) the difference between the balance in the recipient’s unemployment insurance trust fund as of January 27, 2020 and the balance of such account as of May 17, 2021, plus (ii) the principal amount outstanding as of May 17, 2021 on any advances received under Title XII of the Social Security Act between January 27, 2020 and May 17, 2021. Further, recipients may use SLFRF funds for the payment of any interest due on such Title XII advances. Additionally, a recipient that deposits SLFRF funds into its unemployment insurance trust fund to fully restore the pre-pandemic balance may not draw down that balance and deposit more SLFRF funds, back up to the pre-pandemic balance. Recipients that deposit SLFRF funds into an unemployment insurance trust fund, or use SLFRF funds to repay principal on Title XII advances, may not take action to reduce benefits available to unemployed workers by changing the computation method governing regular unemployment compensation in a way that results in a reduction of average weekly benefit amounts or the number of weeks of benefits payable (i.e., maximum benefit entitlement).



Disproportionately Impacted Households and Communities

Treasury presumes the following households and communities are disproportionately impacted by the pandemic:

- ✓ Low -income households and communities
- ✓ Households residing in Qualified Census Tracts
- ✓ Households that qualify for certain federal benefits⁵
- ✓ Households receiving services provided by Tribal governments
- ✓ Households residing in the U.S. territories or receiving services from these governments

Low-income households and communities are those with (i) income at or below 185 percent of the Federal Poverty Guidelines for the size of its household based on the most recently published poverty guidelines or (ii) income at or below 40 percent of area median income for its county and size of household based on the most recently published data. For the vast majority of communities, the Federal Poverty Guidelines level is higher than the area median income level and using this level would result in more households and communities being presumed eligible. Treasury has provided an easy-to-use spreadsheet with Federal Poverty Guidelines and area median income levels on its website.

Recipients can measure income for a specific household or the median income for the community, depending on whether the service they plan to provide serves specific households or the general community. The income thresholds vary by household size; recipients should generally use income thresholds for the appropriate household size but can use a default household size of three when easier for administration or when measuring income for a general community.

The income limit for 185 percent of the Federal Poverty Guidelines for a household of three is \$40,626 per year.⁶ In other words, recipients can always presume that a household earning below this level, or a community with median income below this level, is disproportionately impacted by the pandemic and eligible for services to respond.

⁵ These programs are Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Free- and Reduced-Price Lunch (NSLP) and/or School Breakfast (SBP) programs, Medicare Part D Low-Income Subsidies, Supplemental Security Income (SSI), Head Start and/or Early Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Section 8 Vouchers, Low-Income Home Energy Assistance Program (LIHEAP), and Pell Grants. For services to address educational disparities, Treasury will recognize Title I eligible schools as disproportionately impacted and responsive services that support the school generally or support the whole school as eligible.

⁶ For recipients in Alaska, the income limit for 185 percent of the Federal Poverty Guidelines for a household of three is \$50,783 per year. For recipients in Hawaii, the income limit for 185 percent of the Federal Poverty Guidelines for a household of three is \$46,731 per year



Treasury recognizes the enumerated projects below, which have been expanded under the final rule, as eligible to respond to disproportionate impacts of the pandemic on households and communities:

- ✓ Pay for community health workers to help households access health & social services
- ✓ Remediation of lead paint or other lead hazards
- ✓ Primary care clinics, hospitals, integration of health services into other settings, and other investments in medical equipment & facilities designed to address health disparities
- ✓ Housing vouchers & assistance relocating to neighborhoods with higher economic opportunity
- ✓ Investments in neighborhoods to promote improved health outcomes
- ✓ Improvements to vacant and abandoned properties, including rehabilitation or maintenance, renovation, removal and remediation of environmental contaminants, demolition or deconstruction, greening/vacant lot cleanup & conversion to affordable housing⁷
- ✓ Services to address educational disparities, including assistance to high-poverty school districts & educational and evidence-based services to address student academic, social, emotional, and mental health needs
- ✓ Schools and other educational equipment & facilities

⁷ Please see the final rule for further details and conditions applicable to this eligible use. This includes Treasury’s presumption that demolition of vacant or abandoned residential properties that results in a net reduction in occupiable housing units for low- and moderate-income individuals in an area where the availability of such housing is lower than the need for such housing is ineligible for support with SLFRF funds.

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Assistance to Small Businesses

Small businesses have faced widespread challenges due to the pandemic, including periods of shutdown, declines in revenue, or increased costs. The final rule provides many tools for recipients to respond to the impacts of the pandemic on small businesses, or disproportionate impacts on businesses where pre-existing disparities like lack of access to capital compounded the pandemic’s effects.

Small businesses eligible for assistance are those that experienced negative economic impacts or disproportionate impacts of the pandemic and meet the definition of “small business,” specifically:

1. Have no more than 500 employees, or if applicable, the size standard in number of employees [established](#) by the Administrator of the Small Business Administration for the industry in which the business concern or organization operates, and
2. Are a small business concern as defined in section 3 of the Small Business Act⁸ (which includes, among other requirements, that the business is independently owned and operated and is not dominant in its field of operation).

Impacted Small Businesses

Recipients can identify small businesses impacted by the pandemic, and measures to respond, in many ways; for example, recipients could consider:

- ✓ Decreased revenue or gross receipts
- ✓ Financial insecurity
- ✓ Increased costs
- ✓ Capacity to weather financial hardship
- ✓ Challenges covering payroll, rent or mortgage, and other operating costs

Assistance to small businesses that experienced negative economic impacts includes the following enumerated uses:

- ✓ Loans or grants to mitigate financial hardship, such as by supporting payroll and benefits, costs to retain employees, and mortgage, rent, utility, and other operating costs
- ✓ Technical assistance, counseling, or other services to support business planning

Disproportionately Impacted Small Businesses

Treasury presumes that the following small businesses are disproportionately impacted by the pandemic:

⁸ 15 U.S.C. 632.



- ✓ Small businesses operating in Qualified Census Tracts
- ✓ Small businesses operated by Tribal governments or on Tribal lands
- ✓ Small businesses operating in the U.S. territories

Assistance to disproportionately impacted small businesses includes the following enumerated uses, which have been expanded under the final rule:

- ✓ Rehabilitation of commercial properties, storefront improvements & façade improvements
- ✓ Technical assistance, business incubators & grants for start-up or expansion costs for small businesses
- ✓ Support for microbusinesses, including financial, childcare, and transportation costs



Assistance to Nonprofits

Nonprofits have faced significant challenges due to the pandemic’s increased demand for services and changing operational needs, as well as declines in revenue sources such as donations and fees. Nonprofits eligible for assistance are those that experienced negative economic impacts or disproportionate impacts of the pandemic and meet the definition of “nonprofit”—specifically those that are 501(c)(3) or 501(c)(19) tax-exempt organizations.

Impacted Nonprofits

Recipients can identify nonprofits impacted by the pandemic, and measures to respond, in many ways; for example, recipients could consider:

- ✓ Decreased revenue (e.g., from donations and fees)
- ✓ Financial insecurity
- ✓ Increased costs (e.g., uncompensated increases in service need)
- ✓ Capacity to weather financial hardship
- ✓ Challenges covering payroll, rent or mortgage, and other operating costs

Assistance to nonprofits that experienced negative economic impacts includes the following enumerated uses:

- ✓ Loans or grants to mitigate financial hardship
- ✓ Technical or in-kind assistance or other services that mitigate negative economic impacts of the pandemic

Disproportionately Impacted Nonprofits

Treasury presumes that the following nonprofits are disproportionately impacted by the pandemic:

- ✓ Nonprofits operating in Qualified Census Tracts
- ✓ Nonprofits operated by Tribal governments or on Tribal lands
- ✓ Nonprofits operating in the U.S. territories

Recipients may identify appropriate responses that are related and reasonably proportional to addressing these disproportionate impacts.



Aid to Impacted Industries

Recipients may use SLFRF funding to provide aid to industries impacted by the COVID-19 pandemic. Recipients should first designate an impacted industry and then provide aid to address the impacted industry’s negative economic impact.

This sub-category of eligible uses does not separately identify disproportionate impacts and corresponding responsive services.

1. Designating an impacted industry. There are two main ways an industry can be designated as “impacted.”

1. If the industry is in the travel, tourism, or hospitality sectors (including Tribal development districts), the industry is impacted.
2. If the industry is outside the travel, tourism, or hospitality sectors, the industry is impacted if:
 - a. The industry experienced at least 8 percent employment loss from pre-pandemic levels,⁹ or
 - b. The industry is experiencing comparable or worse economic impacts as the national tourism, travel, and hospitality industries as of the date of the final rule, based on the totality of economic indicators or qualitative data (if quantitative data is unavailable), and if the impacts were generally due to the COVID-19 public health emergency.

Recipients have flexibility to define industries broadly or narrowly, but Treasury encourages recipients to define narrow and discrete industries eligible for aid. State and territory recipients also have flexibility to define the industries with greater geographic precision; for example, a state may identify a particular industry in a certain region of a state as impacted.

2. Providing eligible aid to the impacted industry. Aid may only be provided to support businesses, attractions, and Tribal development districts operating prior to the pandemic and affected by required closures and other efforts to contain the pandemic. Further, aid should be generally broadly available to all businesses within the impacted industry to avoid potential conflicts of interest, and Treasury encourages aid to be first used for operational expenses, such as payroll, before being used on other types of costs.

⁹ Specifically, a recipient should compare the percent change in the number of employees of the recipient’s identified industry and the national Leisure & Hospitality sector in the three months before the pandemic’s most severe impacts began (a straight three-month average of seasonally-adjusted employment data from December 2019, January 2020, and February 2020) with the latest data as of the final rule (a straight three-month average of seasonally-adjusted employment data from September 2021, October 2021, and November 2021). For parity and simplicity, smaller recipients without employment data that measure industries in their specific jurisdiction may use data available for a broader unit of government for this calculation (e.g., a county may use data from the state in which it is located; a city may use data for the county, if available, or state in which it is located) solely for purposes of determining whether a particular industry is an impacted industry.

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Treasury recognizes the enumerated projects below as eligible responses to impacted industries.

- ✓ Aid to mitigate financial hardship, such as supporting payroll costs, lost pay and benefits for returning employees, support of operations and maintenance of existing equipment and facilities
- ✓ Technical assistance, counseling, or other services to support business planning
- ✓ COVID-19 mitigation and infection prevention measures (see section Public Health)

As with all eligible uses, recipients may pursue a project not listed above by undergoing the steps outlined in the section Framework for Eligible Uses Beyond Those Enumerated.



PUBLIC SECTOR CAPACITY

Recipients may use SLFRF funding to restore and bolster public sector capacity, which supports government’s ability to deliver critical COVID-19 services. There are three main categories of eligible uses to bolster public sector capacity and workforce: Public Safety, Public Health, and Human Services Staff; Government Employment and Rehiring Public Sector Staff; and Effective Service Delivery.

Public Safety, Public Health, and Human Services Staff

SLFRF funding may be used for payroll and covered benefits for public safety, public health, health care, human services and similar employees of a recipient government, for the portion of the employee’s time spent responding to COVID-19. Recipients should follow the steps below.

1. Identify eligible public safety, public health, and human services staff. Public safety staff include:

- ✓ Police officers (including state police officers)
- ✓ Sheriffs and deputy sheriffs
- ✓ Firefighters
- ✓ Emergency medical responders
- ✓ Correctional and detention officers
- ✓ Dispatchers and supervisor personnel that directly support public safety staff

Public health staff include:

- ✓ Employees involved in providing medical and other physical or mental health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions
- ✓ Laboratory technicians, medical examiners, morgue staff, and other support services essential for patient care
- ✓ Employees of public health departments directly engaged in public health matters and related supervisory personnel

Human services staff include:

- ✓ Employees providing or administering social services and public benefits
- ✓ Child welfare services employees
- ✓ Child, elder, or family care employees

2. Assess portion of time spent on COVID-19 response for eligible staff.

Recipients can use a variety of methods to assess the share of an employees’ time spent responding to COVID-19, including using reasonable estimates—such as estimating the share of time based on discussions with staff and applying that share to all employees in that position.

For administrative convenience, recipients can consider public health and safety employees entirely devoted to responding to COVID-19 (and their payroll and benefits fully covered by SLFRF) if the



employee, or his or her operating unit or division, is “primarily dedicated” to responding to COVID-19. Primarily dedicated means that more than half of the employee, unit, or division’s time is dedicated to responding to COVID-19.

Recipients must periodically reassess their determination and maintain records to support their assessment, although recipients do not need to track staff hours.

- 3. **Use SLFRF funding for payroll and covered benefits for the portion of eligible staff time spent on COVID-19 response.** SLFRF funding may be used for payroll and covered benefits for the portion of the employees’ time spent on COVID-19 response, as calculated above, through the period of performance.

Government Employment and Rehiring Public Sector Staff

Under the increased flexibility of the final rule, SLFRF funding may be used to support a broader set of uses to restore and support public sector employment. Eligible uses include hiring up to a pre-pandemic baseline that is adjusted for historic underinvestment in the public sector, providing additional funds for employees who experienced pay cuts or were furloughed, avoiding layoffs, providing worker retention incentives, and paying for ancillary administrative costs related to hiring, support, and retention.

- **Restoring pre-pandemic employment.** Recipients have two options to restore pre-pandemic employment, depending on the recipient’s needs.
 - *If the recipient simply wants to hire back employees for pre-pandemic positions:* Recipients may use SLFRF funds to hire employees for the same positions that existed on January 27, 2020 but that were unfilled or eliminated as of March 3, 2021. Recipients may use SLFRF funds to cover payroll and covered benefits for such positions through the period of performance.
 - *If the recipient wants to hire above the pre-pandemic baseline and/or would like to have flexibility in positions:* Recipients may use SLFRF funds to pay for payroll and covered benefits associated with the recipient increasing its number of budgeted FTEs up to 7.5 percent above its pre-pandemic baseline. Specifically, recipients should undergo the following steps:
 - a. Identify the recipient’s budgeted FTE level on January 27, 2020. This includes all budgeted positions, filled and unfilled. This is called the *pre-pandemic baseline*.
 - b. Multiply the pre-pandemic baseline by 1.075. This is called the *adjusted pre-pandemic baseline*.
 - c. Identify the recipient’s budgeted FTE level on March 3, 2021, which is the beginning of the period of performance for SLFRF funds. Recipients may, but are not required to, exclude the number of FTEs dedicated to responding to the COVID-19 public health emergency. This is called the *actual number of FTEs*.
 - d. Subtract the *actual number of FTEs* from the *adjusted pre-pandemic baseline* to calculate the number of FTEs that can be covered by SLFRF funds. Recipients do not have to hire for the same roles that existed pre-pandemic.

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Recipients may use SLFRF funds to cover payroll and covered benefits through the period of performance; these employees must have begun their employment on or after March 3, 2021. Recipients may only use SLFRF funds for additional FTEs hired over the March 3, 2021 level (i.e., the *actual number of FTEs*).

- **Supporting and retaining public sector workers.** Recipients can also use funds in other ways that support the public sector workforce.¹⁰ These include:
 - **Providing additional funding for employees who experienced pay reductions or were furloughed** since the onset of the pandemic, up to the difference in the employee’s pay, taking into account unemployment benefits received.
 - **Maintaining current compensation levels to prevent layoffs.** SLFRF funds may be used to maintain current compensation levels, with adjustments for inflation, in order to prevent layoffs that would otherwise be necessary.
 - **Providing worker retention incentives, including reasonable increases in compensation** to persuade employees to remain with the employer as compared to other employment options. Retention incentives must be entirely additive to an employee’s regular compensation, narrowly tailored to need, and should not exceed incentives traditionally offered by the recipient or compensation that alternative employers may offer to compete for the employees. Treasury presumes that retention incentives that are less than 25 percent of the rate of base pay for an individual employee or 10 percent for a group or category of employees are reasonably proportional to the need to retain employees, as long as other requirements are met.
- **Covering administrative costs associated with administering the hiring, support, and retention programs above.**

Effective Service Delivery

SLFRF funding may be used to improve the efficacy of public health and economic programs through tools like program evaluation, data, and outreach, as well as to address administrative needs caused or exacerbated by the pandemic. Eligible uses include:

- **Supporting program evaluation, data, and outreach through:**

¹⁰ Recipients should be able to substantiate that these uses of funds are substantially due to the public health emergency or its negative economic impacts (e.g., fiscal pressures on state and local budgets) and respond to its impacts. See the final rule for details on these uses.



- ✓ Program evaluation and evidence resources
 - ✓ Data analysis resources to gather, assess, share, and use data
 - ✓ Technology infrastructure to improve access to and the user experience of government IT systems, as well as technology improvements to increase public access and delivery of government programs and services
- **Addressing administrative needs, including:**
 - ✓ Administrative costs for programs responding to the public health emergency and its economic impacts, including non-SLFRF and non-federally funded programs
 - ✓ Address administrative needs caused or exacerbated by the pandemic, including addressing backlogs caused by shutdowns, increased repair or maintenance needs, and technology infrastructure to adapt government operations to the pandemic (e.g., video-conferencing software, data and case management systems)



CAPITAL EXPENDITURES

As described above, the final rule clarifies that recipients may use funds for programs, services, and capital expenditures that respond to the public health and negative economic impacts of the pandemic. Any use of funds in this category for a capital expenditure must comply with the capital expenditure requirements, in addition to other standards for uses of funds.

Capital expenditures are subject to the same eligibility standard as other eligible uses to respond to the pandemic’s public health and economic impacts; specifically, they must be related and reasonably proportional to the pandemic impact identified and reasonably designed to benefit the impacted population or class.

For ease of administration, the final rule identifies enumerated types of capital expenditures that Treasury has identified as responding to the pandemic’s impacts; these are listed in the applicable sub-category of eligible uses (e.g., public health, assistance to households, etc.). Recipients may also identify other responsive capital expenditures. Similar to other eligible uses in the SLFRF program, no pre-approval is required for capital expenditures.

To guide recipients’ analysis of whether a capital expenditure meets the eligibility standard, recipients (with the exception of Tribal governments) must complete and meet the requirements of a written justification for capital expenditures equal to or greater than \$1 million. For large-scale capital expenditures, which have high costs and may require an extended length of time to complete, as well as most capital expenditures for non-enumerated uses of funds, Treasury requires recipients to submit their written justification as part of regular reporting. Specifically:

If a project has total capital expenditures of	and the use is enumerated by Treasury as eligible, then	and the use is beyond those enumerated by Treasury as eligible, then
Less than \$1 million	No Written Justification required	No Written Justification required
Greater than or equal to \$1 million, but less than \$10 million	Written Justification required but recipients are not required to submit as part of regular reporting to Treasury	Written Justification required and recipients must submit as part of regular reporting to Treasury
\$10 million or more	Written Justification required and recipients must submit as part of regular reporting to Treasury	

A Written Justification includes:

- *Description of the harm or need to be addressed.* Recipients should provide a description of the specific harm or need to be addressed and why the harm was exacerbated or caused by the public health emergency. Recipients may provide quantitative information on the extent and the type of harm, such as the number of individuals or entities affected.



- *Explanation of why a capital expenditure is appropriate.* For example, recipients should include an explanation of why existing equipment and facilities, or policy changes or additional funding to pertinent programs or services, would be inadequate.
- *Comparison of proposed capital project against at least two alternative capital expenditures and demonstration of why the proposed capital expenditure is superior.* Recipients should consider the effectiveness of the capital expenditure in addressing the harm identified and the expected total cost (including pre-development costs) against at least two alternative capital expenditures.

Where relevant, recipients should consider the alternatives of improving existing capital assets already owned or leasing other capital assets.

Treasury presumes that the following capital projects are generally ineligible:

- ✘ Construction of new correctional facilities as a response to an increase in rate of crime
- ✘ Construction of new congregate facilities to decrease spread of COVID-19 in the facility
- ✘ Construction of convention centers, stadiums, or other large capital projects intended for general economic development or to aid impacted industries

In undertaking capital expenditures, Treasury encourages recipients to adhere to strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages recipients to prioritize in their procurements employers with high labor standards and to prioritize employers without recent violations of federal and state labor and employment laws.



FRAMEWORK FOR ELIGIBLE USES BEYOND THOSE ENUMERATED

As described above, recipients have broad flexibility to identify and respond to other pandemic impacts and serve other populations that experienced pandemic impacts, beyond the enumerated uses and presumed eligible populations. Recipients should undergo the following steps to decide whether their project is eligible:

Step	1. Identify COVID-19 public health or economic impact	2. Design a response that addresses or responds to the impact
Analysis	<ul style="list-style-type: none"> • Can identify impact to a specific household, business or nonprofit or to a class of households, businesses or nonprofits (i.e., group) • Can also identify disproportionate impacts, or more severe impacts, to a specific beneficiary or to a class 	<ul style="list-style-type: none"> • Types of responses can include a program, service, or capital expenditure • Response should be related and reasonably proportional to the harm • Response should also be reasonably designed to benefit impacted individual or class

1. Identify a COVID-19 public health or negative economic impact on an individual or a class.

Recipients should identify an individual or class that is “impacted” or “disproportionately impacted” by the COVID-19 public health emergency or its negative economic impacts as well as the specific impact itself.

- “Impacted” entities are those impacted by the disease itself or the harmful consequences of the economic disruptions resulting from or exacerbated by the COVID-19 public health emergency. For example, an individual who lost their job or a small business that saw lower revenue during a period of closure would both have experienced impacts of the pandemic.
- “Disproportionately impacted” entities are those that experienced disproportionate public health or economic outcomes from the pandemic; Treasury recognizes that pre-existing disparities, in many cases, amplified the impacts of the pandemic, causing more severe impacts in underserved communities. For example, a household living in a neighborhood with limited access to medical care and healthy foods may have faced health disparities before the pandemic, like a higher rate of chronic health conditions, that contributed to more severe health outcomes during the COVID-19 pandemic.

The recipient may choose to identify these impacts at either the individual level or at a class level. If the recipient is identifying impacts at the individual level, they should retain documentation supporting the impact the individual experienced (e.g., documentation of lost revenues from a small business). Such documentation can be streamlined in many cases (e.g., self-attestation that a household requires food assistance).

Recipients also have broad flexibility to identify a “class” – or a group of households, small businesses, or nonprofits – that experienced an impact. In these cases, the recipients should



first identify the class and the impact that it faced. Then, recipients only need to document that the individuals served fall within that class; recipients do not need to document a specific impact to each individual served. For example, a recipient could identify that restaurants in the downtown area faced substantial declines in revenue due to decreased foot traffic from workers; the recipient could develop a program to respond to the impact on that class and only needs to document that the businesses being served are restaurants in the downtown area.

Recipients should keep the following considerations in mind when designating a class:

- **There should be a relationship between the definition of the class and the proposed response.** Larger and less-specific classes are less likely to have experienced similar harms, which may make it more difficult to design a response that appropriately responds to those harms.
- **Classes may be determined on a population basis or on a geographic basis,** and the response should be appropriately matched. For example, a response might be designed to provide childcare to single parents, regardless of which neighborhood they live in, or a response might provide a park to improve the health of a disproportionately impacted neighborhood.
- **Recipients may designate classes that experienced disproportionate impact,** by assessing the impacts of the pandemic and finding that some populations experienced meaningfully more severe impacts than the general public. To determine these disproportionate impacts, recipients:
 - May designate classes based on academic research or government research publications (such as the citations provided in the supplementary information in the final rule), through analysis of their own data, or through analysis of other existing data sources.
 - May also consider qualitative research and sources to augment their analysis, or when quantitative data is not readily available. Such sources might include resident interviews or feedback from relevant state and local agencies, such as public health departments or social services departments.
 - Should consider the quality of the research, data, and applicability of analysis to their determination in all cases.
- **Some of the enumerated uses may also be appropriate responses to the impacts experienced by other classes of beneficiaries.** It is permissible for recipients to provide these services to other classes, so long as the recipient determines that the response is also appropriate for those groups.
- **Recipients may designate a class based on income level, including at levels higher than the final rule definition of "low- and moderate-income."** For example, a recipient may identify that households in their community with incomes above the final rule threshold for low-income nevertheless experienced disproportionate impacts from the pandemic and provide responsive services.

2. Design a response that addresses or responds to the impact. Programs, services, and other interventions must be reasonably designed to benefit the individual or class that experienced

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the impact. They must also be related and reasonably proportional to the extent and type of impact experienced. For example, uses that bear no relation or are grossly disproportionate to the type or extent of the impact would not be eligible.

“Reasonably proportional” refers to the scale of the response compared to the scale of the harm, as well as the targeting of the response to beneficiaries compared to the amount of harm they experienced; for example, it may not be reasonably proportional for a cash assistance program to provide a very small amount of aid to a group that experienced severe harm and a much larger amount to a group that experienced relatively little harm. Recipients should consider relevant factors about the harm identified and the response to evaluate whether the response is reasonably proportional. For example, recipients may consider the size of the population impacted and the severity, type, and duration of the impact. Recipients may also consider the efficacy, cost, cost-effectiveness, and time to delivery of the response.

For disproportionately impacted communities, recipients may design interventions that address broader pre-existing disparities that contributed to more severe health and economic outcomes during the pandemic, such as disproportionate gaps in access to health care or pre-existing disparities in educational outcomes that have been exacerbated by the pandemic.



Premium Pay

The Coronavirus State and Local Fiscal Recovery Funds may be used to provide premium pay to eligible workers performing essential work during the pandemic. Premium pay may be awarded to eligible workers up to \$13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed \$25,000 for any single worker during the program.

Recipients should undergo the following steps to provide premium pay to eligible workers.

1. Identify an “eligible” worker. Eligible workers include workers “needed to maintain continuity of operations of essential critical infrastructure sectors.” These sectors and occupations are eligible:

- ✓ Health care
- ✓ Emergency response
- ✓ Sanitation, disinfection & cleaning
- ✓ Maintenance
- ✓ Grocery stores, restaurants, food production, and food delivery
- ✓ Pharmacy
- ✓ Biomedical research
- ✓ Behavioral health
- ✓ Medical testing and diagnostics
- ✓ Home and community-based health care or assistance with activities of daily living
- ✓ Family or child care
- ✓ Social services
- ✓ Public health
- ✓ Mortuary
- ✓ Critical clinical research, development, and testing necessary for COVID-19 response
- ✓ State, local, or Tribal government workforce
- ✓ Workers providing vital services to Tribes
- ✓ Educational, school nutrition, and other work required to operate a school facility
- ✓ Laundry
- ✓ Elections
- ✓ Solid waste or hazardous materials management, response, and cleanup
- ✓ Work requiring physical interaction with patients
- ✓ Dental care
- ✓ Transportation and warehousing
- ✓ Hotel and commercial lodging facilities that are used for COVID-19 mitigation and containment

Beyond this list, the chief executive (or equivalent) of a recipient government may designate additional non-public sectors as critical so long as doing so is necessary to protecting the health and wellbeing of the residents of such jurisdictions.

2. Verify that the eligible worker performs “essential work,” meaning work that:

- Is not performed while teleworking from a residence; and
- Involves either:
 - a. regular, in-person interactions with patients, the public, or coworkers of the individual that is performing the work; or
 - b. regular physical handling of items that were handled by, or are to be handled by, patients, the public, or coworkers of the individual that is performing the work.



3. Confirm that the premium pay “responds to” workers performing essential work during the COVID-19 public health emergency. Under the final rule, which broadened the share of eligible workers who can receive premium pay without a written justification, recipients may meet this requirement in one of three ways:

- Eligible worker receiving premium pay is earning (with the premium included) at or below 150 percent of their residing state or county’s average annual wage for all occupations, as defined by the Bureau of Labor Statistics’ [Occupational Employment and Wage Statistics](#), whichever is higher, on an annual basis; or
- Eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions; or
- If a worker does not meet either of the above requirements, the recipient must submit written justification to Treasury detailing how the premium pay is otherwise responsive to workers performing essential work during the public health emergency. This may include a description of the essential worker’s duties, health, or financial risks faced due to COVID-19, and why the recipient determined that the premium pay was responsive. Treasury anticipates that recipients will easily be able to satisfy the justification requirement for front-line workers, like nurses and hospital staff.

Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use SLFRF to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.



Water & Sewer Infrastructure

The Coronavirus State and Local Fiscal Recovery Funds may be used to make necessary investments in water and sewer infrastructure. State, local, and Tribal governments have a tremendous need to address the consequences of deferred maintenance in drinking water systems and removal, management, and treatment of sewage and stormwater, along with additional resiliency measures needed to adapt to climate change.

Recipients may undertake the eligible projects below:

PROJECTS ELIGIBLE UNDER EPA’S CLEAN WATER STATE REVOLVING FUND (CWSRF)

Eligible projects under the CWSRF, and the final rule, include:

- ✓ Construction of publicly owned treatment works
- ✓ Projects pursuant to implementation of a nonpoint source pollution management program established under the Clean Water Act (CWA)
- ✓ Decentralized wastewater treatment systems that treat municipal wastewater or domestic sewage
- ✓ Management and treatment of stormwater or subsurface drainage water
- ✓ Water conservation, efficiency, or reuse measures
- ✓ Development and implementation of a conservation and management plan under the CWA
- ✓ Watershed projects meeting the criteria set forth in the CWA
- ✓ Energy consumption reduction for publicly owned treatment works
- ✓ Reuse or recycling of wastewater, stormwater, or subsurface drainage water
- ✓ Security of publicly owned treatment works

Treasury encourages recipients to review the EPA handbook for the [CWSRF](#) for a full list of eligibilities.

PROJECTS ELIGIBLE UNDER EPA’S DRINKING WATER STATE REVOLVING FUND (DWSRF)

Eligible drinking water projects under the DWSRF, and the final rule, include:

- ✓ Facilities to improve drinking water quality
- ✓ Transmission and distribution, including improvements of water pressure or prevention of contamination in infrastructure and lead service line replacements
- ✓ New sources to replace contaminated drinking water or increase drought resilience, including aquifer storage and recovery system for water storage
- ✓ Green infrastructure, including green roofs, rainwater harvesting collection, permeable pavement
- ✓ Storage of drinking water, such as to prevent contaminants or equalize water demands
- ✓ Purchase of water systems and interconnection of systems
- ✓ New community water systems

Treasury encourages recipients to review the EPA handbook for the [DWSRF](#) for a full list of eligibilities.

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ADDITIONAL ELIGIBLE PROJECTS

With broadened eligibility under the final rule, SLFRF funds may be used to fund additional types of projects— such as additional stormwater infrastructure, residential wells, lead remediation, and certain rehabilitations of dams and reservoirs — beyond the CWSRF and DWSRF, if they are found to be “necessary” according to the definition provided in the final rule and outlined below.

- ✓ Culvert repair, resizing, and removal, replacement of storm sewers, and additional types of stormwater infrastructure
- ✓ Infrastructure to improve access to safe drinking water for individual served by residential wells, including testing initiatives, and treatment/remediation strategies that address contamination
- ✓ Dam and reservoir rehabilitation if primary purpose of dam or reservoir is for drinking water supply and project is necessary for provision of drinking water
- ✓ Broad set of lead remediation projects eligible under EPA grant programs authorized by the Water Infrastructure Improvements for the Nation (WIIN) Act, such as lead testing, installation of corrosion control treatment, lead service line replacement, as well as water quality testing, compliance monitoring, and remediation activities, including replacement of internal plumbing and faucets and fixtures in schools and childcare facilities

A “necessary” investment in infrastructure must be:

- (1) responsive to an identified need to achieve or maintain an adequate minimum level of service, which may include a reasonable projection of increased need, whether due to population growth or otherwise,
- (2) a cost-effective means for meeting that need, taking into account available alternatives, and
- (3) for investments in infrastructure that supply drinking water in order to meet projected population growth, projected to be sustainable over its estimated useful life.

Please note that DWSRF and CWSRF-eligible projects are generally presumed to be necessary investments. Additional eligible projects generally must be responsive to an identified need to achieve or maintain an adequate minimum level of service. Recipients are only required to assess cost-effectiveness of projects for the creation of new drinking water systems, dam and reservoir rehabilitation projects, or projects for the extension of drinking water service to meet population growth needs. Recipients should review the supplementary information to the final rule for more details on requirements applicable to each type of investment.

APPLICABLE STANDARDS & REQUIREMENTS

Treasury encourages recipients to adhere to strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages recipients to prioritize in their procurements employers with high labor standards and to prioritize employers without recent violations of federal and state labor and employment laws.

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Broadband Infrastructure

The Coronavirus State and Local Fiscal Recovery Funds may be used to make necessary investments in broadband infrastructure, which has been shown to be critical for work, education, healthcare, and civic participation during the public health emergency. The final rule broadens the set of eligible broadband infrastructure investments that recipients may undertake.

Recipients may pursue investments in broadband infrastructure meeting technical standards detailed below, as well as an expanded set of cybersecurity investments.

BROADBAND INFRASTRUCTURE INVESTMENTS

Recipients should adhere to the following requirements when designing a broadband infrastructure project:

1. **Identify an eligible area for investment.** Recipients are encouraged to prioritize projects that are designed to serve locations without access to reliable wireline 100/20 Mbps broadband service (meaning service that reliably provides 100 Mbps download speed and 20 Mbps upload speed through a wireline connection), but are broadly able to invest in projects designed to provide service to locations with an identified need for additional broadband investment. Recipients have broad flexibility to define need in their community. Examples of need could include:

- ✓ Lack of access to a reliable high-speed broadband connection
- ✓ Lack of affordable broadband
- ✓ Lack of reliable service

If recipients are considering deploying broadband to locations where there are existing and enforceable federal or state funding commitments for reliable service of at least 100/20 Mbps, recipients must ensure that SLFRF funds are designed to address an identified need for additional broadband investment that is not met by existing federal or state funding commitments. Recipients must also ensure that SLFRF funds will not be used for costs that will be reimbursed by the other federal or state funding streams.

2. **Design project to meet high-speed technical standards.** Recipients are required to design projects to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds. In cases where it is not practicable, because of the excessive cost of the project or geography or topography of the area to be served by the project, eligible projects may be designed to reliably meet or exceed 100/20 Mbps and be scalable to a minimum of symmetrical 100 Mbps download and upload speeds.

Treasury encourages recipients to prioritize investments in fiber-optic infrastructure wherever feasible and to focus on projects that will achieve last-mile connections. Further, Treasury encourages recipients to prioritize support for broadband networks owned, operated by, or affiliated with local governments, nonprofits, and co-operatives.



3. **Require enrollment in a low-income subsidy program.** Recipients must require the service provider for a broadband project that provides service to households to either:

- ✓ Participate in the FCC’s Affordable Connectivity Program (ACP)
- ✓ Provide access to a broad-based affordability program to low-income consumers that provides benefits commensurate to ACP

Treasury encourages broadband services to also include at least one low-cost option offered without data usage caps at speeds sufficient for a household with multiple users to simultaneously telework and engage in remote learning. Recipients are also encouraged to consult with the community on affordability needs.

CYBERSECURITY INVESTMENTS

SLFRF may be used for modernization of cybersecurity for existing and new broadband infrastructure, regardless of their speed delivery standards. This includes modernization of hardware and software.

APPLICABLE STANDARDS & REQUIREMENTS

Treasury encourages recipients to adhere to strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages recipients to prioritize in their procurements employers with high labor standards and to prioritize employers without recent violations of federal and state labor and employment laws.



Restrictions on Use

While recipients have considerable flexibility to use Coronavirus State and Local Fiscal Recovery Funds to address the diverse needs of their communities, some restrictions on use of funds apply.

OFFSET A REDUCTION IN NET TAX REVENUE

- **States and territories may not use this funding to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation beginning on March 3, 2021, through the last day of the fiscal year in which the funds provided have been spent.** If a state or territory cuts taxes during this period, it must demonstrate how it paid for the tax cuts from sources other than SLFRF, such as by enacting policies to raise other sources of revenue, by cutting spending, or through higher revenue due to economic growth. If the funds provided have been used to offset tax cuts, the amount used for this purpose must be repaid to the Treasury.

DEPOSITS INTO PENSION FUNDS

- **No recipients except Tribal governments may use this funding to make a deposit to a pension fund.** Treasury defines a “deposit” as an extraordinary contribution to a pension fund for the purpose of reducing an accrued, unfunded liability. While pension deposits are prohibited, recipients may use funds for routine payroll contributions connected to an eligible use of funds (e.g., for public health and safety staff). Examples of extraordinary payments include ones that:
 - ✘ Reduce a liability incurred prior to the start of the COVID-19 public health emergency and occur outside the recipient's regular timing for making the payment
 - ✘ Occur at the regular time for pension contributions but is larger than a regular payment would have been

ADDITIONAL RESTRICTIONS AND REQUIREMENTS

Additional restrictions and requirements that apply across all eligible use categories include:

- **No debt service or replenishing financial reserves.** Since SLFRF funds are intended to be used prospectively, recipients may not use SLFRF funds for debt service or replenishing financial reserves (e.g., rainy day funds).
- **No satisfaction of settlements and judgments.** Satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring in a judicial, administrative, or regulatory proceeding is itself not an eligible use. However, if a settlement requires the recipient to provide services or incur other costs that are an eligible use of SLFRF funds, SLFRF may be used for those costs.
- **Additional general restrictions.** SLFRF funds may not be used for a project that conflicts with or contravenes the purpose of the American Rescue Plan Act statute (e.g., uses of funds that

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undermine COVID-19 mitigation practices in line with CDC guidance and recommendations) and may not be used in violation of the Award Terms and Conditions or conflict of interest requirements under the Uniform Guidance. Other applicable laws and regulations, outside of SLFRF program requirements, may also apply (e.g., laws around procurement, contracting, conflicts-of-interest, environmental standards, or civil rights).



Program Administration

The Coronavirus State and Local Fiscal Recovery Funds final rule details a number of administrative processes and requirements, including on distribution of funds, timeline for use of funds, transfer of funds, treatment of loans, use of funds to meet non-federal match or cost-share requirements, administrative expenses, reporting on use of funds, and remediation and recoupment of funds used for ineligible purposes. This section provides a summary for the most frequently asked questions.

TIMELINE FOR USE OF FUNDS

Under the SLFRF, funds must be used for costs incurred on or after March 3, 2021. Further, costs must be obligated by December 31, 2024, and expended by December 31, 2026.

TRANSFERS

Recipients may undertake projects on their own or through subrecipients, which carry out eligible uses on behalf of a recipient, including pooling funds with other recipients or blending and braiding SLFRF funds with other sources of funds. Localities may also transfer their funds to the state through section 603(c)(4), which will decrease the locality’s award and increase the state award amounts.

LOANS

Recipients may generally use SLFRF funds to provide loans for uses that are otherwise eligible, although there are special rules about how recipients should track program income depending on the length of the loan. Recipients should consult the final rule if they seek to utilize these provisions.

NON-FEDERAL MATCH OR COST-SHARE REQUIREMENTS

Funds available under the “revenue loss” eligible use category (sections 602(c)(1)(C) and 603(c)(1)(C) of the Social Security Act) generally may be used to meet the non-federal cost-share or matching requirements of other federal programs. However, note that SLFRF funds may not be used as the non-federal share for purposes of a state’s Medicaid and CHIP programs because the Office of Management and Budget has approved a waiver as requested by the Centers for Medicare & Medicaid Services pursuant to 2 CFR 200.102 of the Uniform Guidance and related regulations.

SLFRF funds beyond those that are available under the revenue loss eligible use category may not be used to meet the non-federal match or cost-share requirements of other federal programs, other than as specifically provided for by statute. As an example, the Infrastructure Investment and Jobs Act provides that SLFRF funds may be used to meet the non-federal match requirements of authorized Bureau of Reclamation projects and certain broadband deployment projects. Recipients should consult the final rule for further details if they seek to utilize SLFRF funds as a match for these projects.

ADMINISTRATIVE EXPENSES

SLFRF funds may be used for direct and indirect administrative expenses involved in administering the program. For details on permissible direct and indirect administrative costs, recipients should refer to Treasury’s [Compliance and Reporting Guidance](#). Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs.

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REPORTING, COMPLIANCE & RECOUPMENT

Recipients are required to comply with Treasury’s [Compliance and Reporting Guidance](#), which includes submitting mandatory periodic reports to Treasury.

Funds used in violation of the final rule are subject to remediation and recoupment. As outlined in the final rule, Treasury may identify funds used in violation through reporting or other sources. Recipients will be provided with an initial written notice of recoupment with an opportunity to submit a request for reconsideration before Treasury provides a final notice of recoupment. If the recipient receives an initial notice of recoupment and does not submit a request for reconsideration, the initial notice will be deemed the final notice. Treasury may pursue other forms of remediation and monitoring in conjunction with, or as an alternative to, recoupment.

REVISIONS TO THE OVERVIEW OF THE FINAL RULE:

- January 18, 2022 (p. 4, p. 16): Clarification that the revenue loss standard allowance is “up to” \$10 million under the Replacing Lost Public Sector Revenue eligible use category; addition of further information on the eligibility of general infrastructure, general economic development, and worker development projects under the Public Health and Negative Economic Impacts eligible use category.

Coronavirus State and Local Fiscal Recovery Funds

Interim Final Rule: Frequently Asked Questions

AS OF JANUARY 2022

Update (January 2022): The FAQs in this document pertain to the Interim Final Rule (IFR), which is in effect until April 1, 2022. In addition to this document, recipients are encouraged to consult the *Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule*, which provides guidance on use of funds until the Final Rule takes effect.

Treasury anticipates issuing FAQs for the Final Rule at a later date. Recipients may find helpful the *Overview of the Final Rule*, which provides a summary of major provision of the Final Rule for informational purposes.

This document contains answers to frequently asked questions regarding the Interim Final Rule of the Coronavirus State and Local Fiscal Recovery Funds (CSFRF / CLFRF, or Fiscal Recovery Funds). Treasury will be updating this document periodically in response to questions received from stakeholders. Recipients and stakeholders should consult the [Interim Final Rule](#) for additional information.

- For overall information about the program, including information on requesting funding, please see <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments>
- For general questions about CSFRF / CLFRF, please email SLFRP@treasury.gov

Questions added 5/27/21: 1.5, 1.6, 2.13, 2.14, 2.15, 3.9, 4.5, 4.6, 10.3, 10.4 (noted with “[5/27]”)

Questions added 6/8/21: 2.16, 3.10, 3.11, 3.12, 4.7, 6.7, 8.2, 9.4, 9.5, 10.5 (noted with “[6/8]”)

Questions added 6/17/21: 6.8, 6.9, 6.10, 6.11 (noted with “[6/17]”)

Questions added 6/23/21: 1.7, 2.17, 2.18, 2.19, 2.20, 3.1 (appendix), 3.13, 4.8, 6.12 (noted with “[6/23]”)

Question added 6/24/21: 2.21 (noted with “[6/24]”)

Questions added 7/14/21: 1.8, 3.14, 3.15, 4.9, 4.10, 4.11, 4.12, 6.13, 6.14, 6.15, 6.16, 6.17, 10.3 updated (noted with “[7/14]”)

Question added 11/15/21: 12.1; Questions updated 11/15/21: 9.2

Answers to frequently asked questions on distribution of funds to non-entitlement units of local government (NEUs) can be found in this [FAQ supplement](#), which is regularly updated.

1. Eligibility and Allocations

1.1. Which governments are eligible for funds?

The following governments are eligible:

- States and the District of Columbia
- Territories
- Tribal governments
- Counties
- Metropolitan cities
- Non-entitlement units, or smaller local governments

1.2. Which governments receive funds directly from Treasury?

Treasury will distribute funds directly to each eligible state, territory, metropolitan city, county, or Tribal government. Smaller local governments that are classified as non-entitlement units will receive funds through their applicable state government.

1.3. Are special-purpose units of government eligible to receive funds?

Special-purpose units of local government will not receive funding allocations; however, a state, territory, local, or Tribal government may transfer funds to a special-purpose unit of government. Special-purpose districts perform specific functions in the community, such as fire, water, sewer or mosquito abatement districts.

1.4. How are funds being allocated to Tribal governments, and how will Tribal governments find out their allocation amounts?¹

\$20 billion of Fiscal Recovery Funds was reserved for Tribal governments. The American Rescue Plan Act specifies that \$1 billion will be allocated evenly to all eligible Tribal governments. The remaining \$19 billion will be distributed using an allocation methodology based on enrollment and employment.

There will be two payments to Tribal governments. Each Tribal government's first payment will include (i) an amount in respect of the \$1 billion allocation that is to be divided equally among eligible Tribal governments and (ii) each Tribal government's pro rata share of the Enrollment Allocation. Tribal governments will be notified of their allocation amount and delivery of payment 4-5 days after completing request for funds in the Treasury Submission Portal. The deadline to make the initial request for funds was June 21, 2021.

The second payment will include a Tribal government's pro rata share of the Employment Allocation. There is a \$1,000,000 minimum employment allocation for Tribal governments. In late-June, Tribal governments will receive an email notification

¹ The answer to this question was updated on July 19, 2021.

to re-enter the Treasury Submission Portal to confirm or amend their 2019 employment numbers that were submitted to the Department of the Treasury for the CARES Act's Coronavirus Relief Fund. To receive an Employment Allocation, including the minimum employment allocation, Tribal governments must confirm employment numbers by July 23, 2021. Treasury will calculate employment allocations for those Tribal governments that confirmed or submitted amended employment numbers by the deadline. In August, Treasury will communicate to Tribal governments the amount of their portion of the Employment Allocation and the anticipated date for the second payment.

1.5. My county is a unit of general local government with population under 50,000. Will my county receive funds directly from Treasury? [5/27]

Yes. All counties that are units of general local government will receive funds directly from Treasury and should apply via the [online portal](#). The list of county allocations is available [here](#).

1.6. My local government expected to be classified as a non-entitlement unit. Instead, it was classified as a metropolitan city. Why? [5/27]

The American Rescue Plan Act defines, for purposes of the Coronavirus Local Fiscal Recovery Fund (CLFRF), metropolitan cities to include those that are currently metropolitan cities under the Community Development Block Grant (CDBG) program but also those cities that relinquish or defer their status as a metropolitan city for purposes of the CDBG program. This would include, by way of example, cities that are principal cities of their metropolitan statistical area, even if their population is less than 50,000. In other words, a city that is eligible to be a metropolitan city under the CDBG program is eligible as a metropolitan city under the CLFRF, regardless of how that city has elected to participate in the CDBG program.

Unofficial allocation estimates produced by other organizations may have classified certain local governments as non-entitlement units of local government. However, based on the statutory definitions, some of these local governments should have been classified as metropolitan cities.

1.7. In order to receive and use Fiscal Recovery Funds, must a recipient government maintain a declaration of emergency relating to COVID-19? [6/23]

No. Neither the statute establishing the CSFRF/CLFRF nor the Interim Final Rule requires recipients to maintain a local declaration of emergency relating to COVID-19.

1.8. Can non-profit or private organizations receive funds? If so, how? [7/14]

Yes. Under section 602(c)(3) of the Social Security Act, a State, territory, or Tribal government may transfer funds to a “private nonprofit organization . . . , a Tribal organization . . . , a public benefit corporation involved in the transportation of passengers or cargo, or a special-purpose unit of State or local government.” Similarly, section 603(c)(3) authorizes a local government to transfer funds to the same entities (other than Tribal organizations). The Interim Final Rule clarifies that the lists of transferees in sections 602(c)(3) and 603(c)(3) are not exclusive, and recipients may transfer funds to constituent units of government or private entities beyond those specified in the statute. A transferee receiving a transfer from a recipient under sections 602(c)(3) and 603(c)(3) will be considered to be a subrecipient and will be expected to comply with all subrecipient reporting requirements.

The ARPA does not authorize Treasury to provide CSFRF/CLFRF funds directly to non-profit or private organizations. Thus, non-profit or private organizations should seek funds from CSFRF/CLFRF recipient(s) in their jurisdiction (e.g., a State, local, territorial, or Tribal government).

2. Eligible Uses – Responding to the Public Health Emergency / Negative Economic Impacts

2.1. What types of COVID-19 response, mitigation, and prevention activities are eligible?

A broad range of services are needed to contain COVID-19 and are eligible uses, including vaccination programs; medical care; testing; contact tracing; support for isolation or quarantine; supports for vulnerable populations to access medical or public health services; public health surveillance (e.g., monitoring case trends, genomic sequencing for variants); enforcement of public health orders; public communication efforts; enhancement to health care capacity, including through alternative care facilities; purchases of personal protective equipment; support for prevention, mitigation, or other services in congregate living facilities (e.g., nursing homes, incarceration settings, homeless shelters, group living facilities) and other key settings like schools; ventilation improvements in congregate settings, health care settings, or other key locations; enhancement of public health data systems; and other public health responses. Capital investments in public facilities to meet pandemic operational needs are also eligible, such as physical plant improvements to public hospitals and health clinics or adaptations to public buildings to implement COVID-19 mitigation tactics.

2.2. If a use of funds was allowable under the Coronavirus Relief Fund (CRF) to respond to the public health emergency, may recipients presume it is also allowable under CSFRF/CLFRF?

Generally, funding uses eligible under CRF as a response to the direct public health impacts of COVID-19 will continue to be eligible under CSFRF/CLFRF, with the following two exceptions: (1) the standard for eligibility of public health and safety

payrolls has been updated; and (2) expenses related to the issuance of tax-anticipation notes are not an eligible funding use.

2.3. If a use of funds is not explicitly permitted in the Interim Final Rule as a response to the public health emergency and its negative economic impacts, does that mean it is prohibited?

The Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. The Interim Final Rule also provides flexibility for recipients to use Fiscal Recovery Funds for programs or services that are not identified on these non-exclusive lists but which meet the objectives of section 602(c)(1)(A) or 603(c)(1)(A) by responding to the COVID-19 public health emergency with respect to COVID-19 or its negative economic impacts.

2.4. May recipients use funds to respond to the public health emergency and its negative economic impacts by replenishing state unemployment funds?

Consistent with the approach taken in the CRF, recipients may make deposits into the state account of the Unemployment Trust Fund up to the level needed to restore the pre-pandemic balances of such account as of January 27, 2020, or to pay back advances received for the payment of benefits between January 27, 2020 and the date when the Interim Final Rule is published in the Federal Register.

2.5. What types of services are eligible as responses to the negative economic impacts of the pandemic?

Eligible uses in this category include assistance to households; small businesses and non-profits; and aid to impacted industries.

Assistance to households includes, but is not limited to: food assistance; rent, mortgage, or utility assistance; counseling and legal aid to prevent eviction or homelessness; cash assistance; emergency assistance for burials, home repairs, weatherization, or other needs; internet access or digital literacy assistance; or job training to address negative economic or public health impacts experienced due to a worker's occupation or level of training.

Assistance to small business and non-profits includes, but is not limited to:

- loans or grants to mitigate financial hardship such as declines in revenues or impacts of periods of business closure, for example by supporting payroll and benefits costs, costs to retain employees, mortgage, rent, or utilities costs, and other operating costs;
- Loans, grants, or in-kind assistance to implement COVID-19 prevention or mitigation tactics, such as physical plant changes to enable social distancing,

enhanced cleaning efforts, barriers or partitions, or COVID-19 vaccination, testing, or contact tracing programs; and

- Technical assistance, counseling, or other services to assist with business planning needs

2.6. May recipients use funds to respond to the public health emergency and its negative economic impacts by providing direct cash transfers to households?

Yes, provided the recipient considers whether, and the extent to which, the household has experienced a negative economic impact from the pandemic. Additionally, cash transfers must be reasonably proportional to the negative economic impact they are intended to address. Cash transfers grossly in excess of the amount needed to address the negative economic impact identified by the recipient would not be considered to be a response to the COVID-19 public health emergency or its negative impacts. In particular, when considering appropriate size of permissible cash transfers made in response to the COVID-19 public health emergency, state, local, territorial, and Tribal governments may consider and take guidance from the per person amounts previously provided by the federal government in response to the COVID crisis.

2.7. May funds be used to reimburse recipients for costs incurred by state and local governments in responding to the public health emergency and its negative economic impacts prior to passage of the American Rescue Plan?

Use of Fiscal Recovery Funds is generally forward looking. The Interim Final Rule permits funds to be used to cover costs incurred beginning on March 3, 2021.

2.8. 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.

2.9. How can recipients use funds to assist the travel, tourism, and hospitality industries?

Aid provided to tourism, travel, and hospitality industries should respond to the negative economic impacts of the pandemic. For example, a recipient may provide aid to support safe reopening of businesses in the tourism, travel and hospitality industries and to districts that were closed during the COVID-19 public health emergency, as well as aid a planned expansion or upgrade of tourism, travel and hospitality facilities delayed due to the pandemic.

Tribal development districts are considered the commercial centers for tribal hospitality, gaming, tourism and entertainment industries.

2.10. May recipients use funds to assist impacted industries other than travel, tourism, and hospitality?

Yes, provided that recipients consider the extent of the impact in such industries as compared to tourism, travel, and hospitality, the industries enumerated in the statute. For example, nationwide the leisure and hospitality industry has experienced an approximately 17 percent decline in employment and 24 percent decline in revenue, on net, due to the COVID-19 public health emergency. Recipients should also consider whether impacts were due to the COVID-19 pandemic, as opposed to longer-term economic or industrial trends unrelated to the pandemic.

Recipients should maintain records to support their assessment of how businesses or business districts receiving assistance were affected by the negative economic impacts of the pandemic and how the aid provided responds to these impacts.

2.11. How does the Interim Final Rule help address the disparate impact of COVID-19 on certain populations and geographies?

In recognition of the disproportionate impacts of the COVID-19 virus on health and economic outcomes in low-income and Native American communities, the Interim Final Rule identifies a broader range of services and programs that are considered to be in response to the public health emergency when provided in these communities. Specifically, Treasury will presume that certain types of services are eligible uses when provided in a Qualified Census Tract (QCT), to families living in QCTs, or when these services are provided by Tribal governments.

Recipients may also provide these services to other populations, households, or geographic areas disproportionately impacted by the pandemic. In identifying these disproportionately-impacted communities, recipients should be able to support their determination for how the pandemic disproportionately impacted the populations, households, or geographic areas to be served.

Eligible services include:

- Addressing health disparities and the social determinants of health, including: community health workers, public benefits navigators, remediation of lead paint or other lead hazards, and community violence intervention programs;
- Building stronger neighborhoods and communities, including: supportive housing and other services for individuals experiencing homelessness, development of affordable housing, and housing vouchers and assistance relocating to neighborhoods with higher levels of economic opportunity;

- Addressing educational disparities exacerbated by COVID-19, including: early learning services, increasing resources for high-poverty school districts, educational services like tutoring or afterschool programs, and supports for students' social, emotional, and mental health needs; and
- Promoting healthy childhood environments, including: child care, home visiting programs for families with young children, and enhanced services for child welfare-involved families and foster youth.

2.12. May recipients use funds to pay for vaccine incentive programs (e.g., cash or in-kind transfers, lottery programs, or other incentives for individuals who get vaccinated)?

Yes. Under the Interim Final Rule, recipients may use Coronavirus State and Local Fiscal Recovery Funds to respond to the COVID-19 public health emergency, including expenses related to COVID-19 vaccination programs. See 31 CFR 35.6(b)(1)(i). Programs that provide incentives reasonably expected to increase the number of people who choose to get vaccinated, or that motivate people to get vaccinated sooner than they otherwise would have, are an allowable use of funds so long as such costs are reasonably proportional to the expected public health benefit.

2.13. May recipients use funds to pay “back to work incentives” (e.g., cash payments for newly employed workers after a certain period of time on the job)? [5/27]

Yes. Under the Interim Final Rule, recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to unemployed workers. See 31 CFR 35.6(b)(4). This assistance can include job training or other efforts to accelerate rehiring and thus reduce unemployment, such as childcare assistance, assistance with transportation to and from a jobsite or interview, and incentives for newly employed workers.

2.14. The Coronavirus Relief Fund (CRF) included as an eligible use: "Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency." What has changed in CSFRF/CLFRF, and what type of documentation is required under CSFRF/CLFRF? [5/27]

Many of the expenses authorized under the Coronavirus Relief Fund are also eligible uses under the CSFRF/CLFRF. However, in the case of payroll expenses for public safety, public health, health care, human services, and similar employees (hereafter, public health and safety staff), the CSFRF/CLFRF does differ from the CRF. This change reflects the differences between the ARPA and CARES Act and recognizes that the response to the COVID-19 public health emergency has changed and will continue to change over time. In particular, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, including first responders, to the extent that the employee's time that is dedicated to responding to the COVID-19 public health emergency.

For administrative convenience, the recipient may consider a public health and safety employee to be entirely devoted to mitigating or responding to the COVID-19 public health emergency, and therefore fully covered, if the employee, or his or her operating unit or division, is primarily dedicated (e.g., more than half of the employee's time is dedicated) to responding to the COVID-19 public health emergency.

Recipients may use presumptions for assessing whether an employee, division, or operating unit is primarily dedicated to COVID-19 response. The recipient should maintain records to support its assessment, such as payroll records, attestations from supervisors or staff, or regular work product or correspondence demonstrating work on the COVID-19 response. Recipients need not routinely track staff hours. Recipients should periodically reassess their determinations.

2.15. What staff are included in “public safety, public health, health care, human services, and similar employees”? Would this include, for example, 911 operators, morgue staff, medical examiner staff, or EMS staff? [5/27]

As discussed in the Interim Final Rule, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, for the portion of the employee's time that is dedicated to responding to the COVID-19 public health emergency.

Public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel. Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g., laboratory technicians, medical examiner or morgue staff) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel. Human services staff include employees providing or administering social services; public benefits; child welfare services; and child, elder, or family care, as well as others.

2.16. May recipients use funds to establish a public jobs program? [6/8]

Yes. The Interim Final Rule permits a broad range of services to unemployed or underemployed workers and other individuals that suffered negative economic impacts from the pandemic. That can include public jobs programs, subsidized employment, combined education and on-the-job training programs, or job training to accelerate rehiring or address negative economic or public health impacts experienced due to a worker's occupation or level of training. The broad range of permitted services can also include other employment supports, such as childcare assistance or assistance with transportation to and from a jobsite or interview.

The Interim Final Rule includes as an eligible use re-hiring public sector staff up to the government's level of pre-pandemic employment. "Public sector staff" would not include individuals participating in a job training or subsidized employment program administered by the recipient.

2.17. The Interim Final Rule states that "assistance or aid to individuals or businesses that did not experience a negative economic impact from the public health emergency would not be an eligible use under this category." Are recipients required to demonstrate that each individual or business experienced a negative economic impact for that individual or business to receive assistance? [6/23]

Not necessarily. The Interim Final Rule allows recipients to demonstrate a negative economic impact on a population or group and to provide assistance to households or businesses that fall within that population or group. In such cases, the recipient need only demonstrate that the household or business is within the population or group that experienced a negative economic impact.

For assistance to households, the Interim Final Rule states, "In assessing whether a household or population experienced economic harm as a result of the pandemic, a recipient may presume that a household or population that experienced unemployment or increased food or housing insecurity or is low- or moderate-income experienced negative economic impacts resulting from the pandemic." This would allow, for example, an internet access assistance program for all low- or moderate-income households, but would not require the recipient to demonstrate or document that each individual low- or moderate income household experienced a negative economic impact from the COVID-19 public health emergency apart from being low- or moderate income.

For assistance to small businesses, the Interim Final Rule states that assistance may be provided to small businesses, including loans, grants, in-kind assistance, technical assistance or other services, to respond to the negative economic impacts of the COVID-19 public health emergency. In providing assistance to small businesses, recipients must design a program that responds to the negative economic impacts of the COVID-19 public health emergency, including by identifying how the program addresses the identified need or impact faced by small businesses. This can include assistance to adopt safer operating procedures, weather periods of closure, or mitigate financial hardship resulting from the COVID-19 public health emergency.

As part of program design and to ensure that the program responds to the identified need, recipients may consider additional criteria to target assistance to businesses in need, including to small businesses. Assistance may be targeted to businesses facing financial insecurity, with substantial declines in gross receipts (e.g., comparable to measures used to assess eligibility for the Paycheck Protection Program), or facing other economic harm due to the pandemic, as well as businesses with less capacity to weather financial hardship, such as the smallest businesses, those with less access to credit, or those serving disadvantaged communities. For example, a recipient could find based on local data or research that the smallest businesses faced sharply increased risk of bankruptcy and

develop a program to respond; such a program would only need to document a population or group-level negative economic impact, and eligibility criteria to limit access to the program to that population or group (in this case, the smallest businesses).

In addition, recognizing the disproportionate impact of the pandemic on disadvantaged communities, the Interim Final Rule also identifies a set of services that are presumptively eligible when provided in a Qualified Census Tract (QCT); to families and individuals living in QCTs; to other populations, households, or geographic areas identified by the recipient as disproportionately impacted by the pandemic; or when these services are provided by Tribal governments. For more information on the set of presumptively eligible services, see the Interim Final Rule section on *Building Stronger Communities through Investments in Housing and Neighborhoods* and FAQ 2.11.

2.18. Would investments in improving outdoor spaces (e.g. parks) be an eligible use of funds as a response to the public health emergency and/or its negative economic impacts? [6/23]

There are multiple ways that investments in improving outdoor spaces could qualify as eligible uses; several are highlighted below, though there may be other ways that a specific investment in outdoor spaces would meet eligible use criteria.

First, in recognition of the disproportionate negative economic impacts on certain communities and populations, the Interim Final Rule identifies certain types of services that are eligible uses when provided in a Qualified Census Tract (QCT), to families and individuals living in QCTs, or when these services are provided by Tribal governments. Recipients may also provide these services to other populations, households, or geographic areas disproportionately impacted by the pandemic.

These programs and services include services designed to build stronger neighborhoods and communities and to address health disparities and the social determinants of health. The Interim Final Rule provides a non-exhaustive list of eligible services to respond to the needs of communities disproportionately impacted by the pandemic, and recipients may identify other uses of funds that do so, consistent with the Rule's framework. For example, investments in parks, public plazas, and other public outdoor recreation spaces may be responsive to the needs of disproportionately impacted communities by promoting healthier living environments and outdoor recreation and socialization to mitigate the spread of COVID-19.

Second, recipients may provide assistance to small businesses in all communities. Assistance to small businesses could include support to enhance outdoor spaces for COVID-19 mitigation (e.g., restaurant patios) or to improve the built environment of the neighborhood (e.g., façade improvements).

Third, many governments saw significantly increased use of parks during the pandemic that resulted in damage or increased maintenance needs. The Interim Final Rule

recognizes that “decrease[s to] a state or local government’s ability to effectively administer services” can constitute a negative economic impact of the pandemic.

2.19. Would expenses to address a COVID-related backlog in court cases be an eligible use of funds as a response to the public health emergency? [6/23]

The Interim Final Rule recognizes that “decrease[s to] a state or local government’s ability to effectively administer services,” such as cuts to public sector staffing levels, can constitute a negative economic impact of the pandemic. During the COVID-19 public health emergency, many courts were unable to operate safely during the pandemic and, as a result, now face significant backlogs. Court backlogs resulting from inability of courts to safely operate during the COVID-19 pandemic decreased the government’s ability to administer services. Therefore, steps to reduce these backlogs, such as implementing COVID-19 safety measures to facilitate court operations, hiring additional court staff or attorneys to increase speed of case resolution, and other expenses to expedite case resolution are eligible uses.

2.20. Can funds be used to assist small business startups as a response to the negative economic impact of COVID-19? [6/23]

As discussed in the Interim Final Rule, recipients may provide assistance to small businesses that responds to the negative economic impacts of COVID-19. The Interim Final Rule provides a non-exclusive list of potential assistance mechanisms, as well as considerations for ensuring that such assistance is responsive to the negative economic impacts of COVID-19.

Treasury acknowledges a range of potential circumstances in which assisting small business startups could be responsive to the negative economic impacts of COVID-19, including for small businesses and individuals seeking to start small businesses after the start of the COVID-19 public health emergency. For example:

- A recipient could assist small business startups with additional costs associated with COVID-19 mitigation tactics (e.g., barriers or partitions; enhanced cleaning; or physical plant changes to enable greater use of outdoor space).
- A recipient could identify and respond to a negative economic impact of COVID-19 on new small business startups; for example, if it could be shown that small business startups in a locality were facing greater difficulty accessing credit than prior to the pandemic, faced increased costs to starting the business due to the pandemic, or that the small business had lost expected startup capital due to the pandemic.
- The Interim Final Rule also discusses eligible uses that provide support for individuals who have experienced a negative economic impact from the COVID-19 public health emergency, including uses that provide job training for unemployed individuals. These initiatives also may support small business startups and individuals seeking to start small businesses.

2.21. Can funds be used for eviction prevention efforts or housing stability services? [6/24]

Yes. Responses to the negative economic impacts of the pandemic include “rent, mortgage, or utility assistance [and] counseling and legal aid to prevent eviction or homelessness.” This includes housing stability services that enable eligible households to maintain or obtain housing, such as housing counseling, fair housing counseling, case management related to housing stability, outreach to households at risk of eviction or promotion of housing support programs, housing related services for survivors of domestic abuse or human trafficking, and specialized services for individuals with disabilities or seniors that supports their ability to access or maintain housing.

This also includes legal aid such as legal services or attorney’s fees related to eviction proceedings and maintaining housing stability, court-based eviction prevention or eviction diversion programs, and other legal services that help households maintain or obtain housing.

Recipients may transfer funds to, or execute grants or contracts with, court systems, non-profits, and a wide range of other organizations to implement these strategies.

3. Eligible Uses – Revenue Loss

3.1. How is revenue defined for the purpose of this provision? [appendix added 6/23]

The Interim Final Rule adopts a definition of “General Revenue” that is based on, but not identical, to the Census Bureau’s concept of “General Revenue from Own Sources” in the Annual Survey of State and Local Government Finances.

General Revenue includes revenue from taxes, current charges, and miscellaneous general revenue. It excludes refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, agency or private trust transactions, and revenue generated by utilities and insurance trusts. General revenue also includes intergovernmental transfers between state and local governments, but excludes intergovernmental transfers from the Federal government, including Federal transfers made via a state to a locality pursuant to the CRF or the Fiscal Recovery Funds.

Tribal governments may include all revenue from Tribal enterprises and gaming operations in the definition of General Revenue.

Please see the appendix for a diagram of the Interim Final Rule’s definition of General Revenue within the Census Bureau’s revenue classification structure.

3.2. Will revenue be calculated on an entity-wide basis or on a source-by-source basis (e.g. property tax, income tax, sales tax, etc.)?

Recipients should calculate revenue on an entity-wide basis. This approach minimizes the administrative burden for recipients, provides for greater consistency across recipients, and presents a more accurate representation of the net impact of the COVID-19 public health emergency on a recipient's revenue, rather than relying on financial reporting prepared by each recipient, which vary in methodology used and which generally aggregates revenue by purpose rather than by source.

3.3. Does the definition of revenue include outside concessions that contract with a state or local government?

Recipients should classify revenue sources as they would if responding to the U.S. Census Bureau's Annual Survey of State and Local Government Finances. According to the Census Bureau's [Government Finance and Employment Classification manual](#), the following is an example of current charges that would be included in a state or local government's general revenue from own sources: "Gross revenue of facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, museums, zoos, etc.); auxiliary facilities in public recreation areas (camping areas, refreshment stands, gift shops, etc.); lease or use fees from stadiums, auditoriums, and community and convention centers; and rentals from concessions at such facilities."

3.4. What is the time period for estimating revenue loss? Will revenue losses experienced prior to the passage of the Act be considered?

Recipients are permitted to calculate the extent of reduction in revenue as of four points in time: December 31, 2020; December 31, 2021; December 31, 2022; and December 31, 2023. This approach recognizes that some recipients may experience lagged effects of the pandemic on revenues.

Upon receiving Fiscal Recovery Fund payments, recipients may immediately calculate revenue loss for the period ending December 31, 2020.

3.5. What is the formula for calculating the reduction in revenue?

A reduction in a recipient's General Revenue equals:

$$\text{Max} \{ [\text{Base Year Revenue} * (1 + \text{Growth Adjustment})^{\left(\frac{n_t}{12}\right)}] - \text{Actual General Revenue}_t ; 0 \}$$

Where:

Base Year Revenue is General Revenue collected in the most recent full fiscal year prior to the COVID-19 public health emergency.

Growth Adjustment is equal to the greater of 4.1 percent (or 0.041) and the recipient's average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency.

n equals the number of months elapsed from the end of the base year to the calculation date.

Actual General Revenue is a recipient's actual general revenue collected during 12-month period ending on each calculation date.

Subscript t denotes the calculation date.

3.6. Are recipients expected to demonstrate that reduction in revenue is due to the COVID-19 public health emergency?

In the Interim Final Rule, any diminution in actual revenue calculated using the formula above would be presumed to have been "due to" the COVID-19 public health emergency. This presumption is made for administrative ease and in recognition of the broad-based economic damage that the pandemic has wrought.

3.7. May recipients use pre-pandemic projections as a basis to estimate the reduction in revenue?

No. Treasury is disallowing the use of projections to ensure consistency and comparability across recipients and to streamline verification. However, in estimating the revenue shortfall using the formula above, recipients may incorporate their average annual revenue growth rate in the three full fiscal years prior to the public health emergency.

3.8. Once a recipient has identified a reduction in revenue, are there any restrictions on how recipients use funds up to the amount of the reduction?

The Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. Government services can include, but are not limited to, maintenance of infrastructure or pay-go spending for building new infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services.

However, paying interest or principal on outstanding debt, replenishing rainy day or other reserve funds, or paying settlements or judgments would not be considered provision of a government service, since these uses of funds do not entail direct provision of services to citizens. This restriction on paying interest or principal on any outstanding debt instrument, includes, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt. In addition, the overarching restrictions on all program funds (e.g., restriction on pension deposits, restriction on using funds for non-federal match where barred by regulation or statute) would apply.

3.9. How do I know if a certain type of revenue should be counted for the purpose of computing revenue loss? [5/27]

As discussed in FAQ #3.1, the Interim Final Rule adopts a definition of “General Revenue” that is based on, but not identical, to the Census Bureau’s concept of “General Revenue from Own Sources” in the Annual Survey of State and Local Government Finances.

Recipients should refer to the definition of “General Revenue” included in the Interim Final Rule. See 31 CFR 35.3. If a recipient is unsure whether a particular revenue source is included in the Interim Final Rule’s definition of “General Revenue,” the recipient may consider the classification and instructions used to complete the Census Bureau’s Annual Survey.

For example, parking fees would be classified as a Current Charge for the purpose of the Census Bureau’s Annual Survey, and the Interim Final Rule’s concept of “General Revenue” includes all Current Charges. Therefore, parking fees would be included in the Interim Final Rule’s concept of “General Revenue.”

The Census Bureau’s Government Finance and Employment Classification manual is available [here](#).

3.10. In calculating revenue loss, are recipients required to use audited financials? [6/8]

Where audited data is not available, recipients are not required to obtain audited data. Treasury expects all information submitted to be complete and accurate. See 31 CFR 35.4(c).

3.11. In calculating revenue loss, should recipients use their own data, or Census data? [6/8]

Recipients should use their own data sources to calculate general revenue, and do not need to rely on published revenue data from the Census Bureau. Treasury acknowledges that due to differences in timing, data sources, and definitions, recipients’ self-reported general revenue figures may differ somewhat from those published by the Census Bureau.

3.12. Should recipients calculate revenue loss on a cash basis or an accrual basis? [6/8]

Recipients may provide data on a cash, accrual, or modified accrual basis, provided that recipients are consistent in their choice of methodology throughout the covered period and until reporting is no longer required.

3.13. In identifying intergovernmental revenue for the purpose of calculating General Revenue, should recipients exclude all federal funding, or just federal funding related to the COVID-19 response? How should local governments treat federal

funds that are passed through states or other entities, or federal funds that are intermingled with other funds? [6/23]

In calculating General Revenue, recipients should exclude all intergovernmental transfers from the federal government. This includes, but is not limited to, federal transfers made via a state to a locality pursuant to the Coronavirus Relief Fund or Fiscal Recovery Funds. To the extent federal funds are passed through states or other entities or intermingled with other funds, recipients should attempt to identify and exclude the federal portion of those funds from the calculation of General Revenue on a best-efforts basis.

3.14. What entities constitute a government for the purpose of calculating revenue loss? [7/14]

In determining whether a particular entity is part of a recipient's government for purposes of measuring a recipient's government revenue, recipients should identify all the entities included in their government and the general revenue attributable to these entities on a best-efforts basis. Recipients are encouraged to consider how their administrative structure is organized under state and local statutes. In cases in which the autonomy of certain authorities, commissions, boards, districts, or other entities is not readily distinguishable from the recipient's government, recipients may adopt the Census Bureau's criteria for judging whether an entity is independent from, or a constituent of, a given government. For an entity to be independent, it generally meets all four of the following conditions:

- The entity is an organized entity and possesses corporate powers, such as perpetual succession, the right to sue and be sued, having a name, the ability to make contracts, and the ability to acquire and dispose of property.
- The entity has governmental character, meaning that it provides public services, or wields authority through a popularly elected governing body or officers appointed by public officials. A high degree of responsibility to the public, demonstrated by public reporting requirements or by accessibility of records for public inspection, also evidences governmental character.
- The entity has substantial fiscal independence, meaning it can determine its budget without review and modification by other governments. For instance, the entity can determine its own taxes, charges, and debt issuance without another government's supervision.
- The entity has substantial administrative independence, meaning it has a popularly elected governing body, or has a governing body representing two or more governments, or, in the event its governing body is appointed by another government, the entity performs functions that are essentially different from those of, and are not subject to specification by, its creating government.

If an entity does not meet all four of these conditions, a recipient may classify the entity as part of the recipient's government and assign the portion of General Revenue that corresponds to the entity.

To further assist recipients in applying the forgoing criteria, recipients may refer to the Census Bureau's [Individual State Descriptions: 2017 Census of Governments](#) publication, which lists specific entities and classes of entities classified as either independent (defined by Census as "special purpose governments") or constituent (defined by Census as "dependent agencies") on a state-by-state basis. Recipients should note that the Census Bureau's lists are not exhaustive and that Census classifications are based on an analysis of state and local statutes as of 2017 and subject to the Census Bureau's judgement. Though not included in the Census Bureau's publication, state colleges and universities are generally classified as dependent agencies of state governments by the Census Bureau.

If an entity is determined to be part of the recipient's government, the recipient must also determine whether the entity's revenue is covered by the Interim Final Rule's definition of "general revenue." For example, some cash flows may be outside the definition of "general revenue." In addition, note that the definition of general revenue includes Tribal enterprises in the case of Tribal governments. Refer to FAQ 3.1 (and the Appendix) for the components included in General Revenue.

3.15. The Interim Final Rule's definition of General Revenue excludes revenue generated by utilities. Can you please clarify the definition of utility revenue? [7/14]

As noted in FAQs 3.1 and 3.9, the Interim Final Rule adopts a definition of "general revenue" that is based on, but not identical to, the Census Bureau's concept of "General Revenue from Own Sources" in the Annual Survey of State and Local Government Finances. Recipients should refer to the definition of "general revenue" included in the Interim Final Rule. See 31 CFR 35.3. If a recipient is unsure whether a particular revenue source is included in the Interim Final Rule's definition of "general revenue," the recipient may consider the classification and instructions used to complete the Census Bureau's Annual Survey.

According to the Census Bureau's [Government Finance and Employment Classification manual](#), utility revenue is defined as "[g]ross receipts from sale of utility commodities or services to the public or other governments by publicly-owned and controlled utilities." This includes revenue from operations of publicly-owned and controlled water supply systems, electric power systems, gas supply systems, and public mass transit systems (see pages 4-45 and 4-46 of the manual for more detail).

Except for these four types of utilities, revenues from all commercial-type activities of a recipient's government (e.g., airports, educational institutions, lotteries, public hospitals, public housing, parking facilities, port facilities, sewer or solid waste systems, and toll roads and bridges) are covered by the Interim Final Rule's definition of "general revenue." If a recipient is unsure whether a particular entity performing one of these

commercial-type activities can be considered part of the recipient's government, please see FAQ 3.14.

4. Eligible Uses – General

4.1. May recipients use funds to replenish a budget stabilization fund, rainy day fund, or similar reserve account?

No. Funds made available to respond to the public health emergency and its negative economic impacts are intended to help meet pandemic response needs and provide immediate stabilization for households and businesses. Contributions to rainy day funds and similar reserves funds would not address these needs or respond to the COVID-19 public health emergency, but would rather be savings for future spending needs. Similarly, funds made available for the provision of governmental services (to the extent of reduction in revenue) are intended to support direct provision of services to citizens. Contributions to rainy day funds are not considered provision of government services, since such expenses do not directly relate to the provision of government services.

4.2. May recipients use funds to invest in infrastructure other than water, sewer, and broadband projects (e.g. roads, public facilities)?

Under 602(c)(1)(C) or 603(c)(1)(C), recipients may use funds for maintenance of infrastructure or pay-go spending for building of new infrastructure as part of the general provision of government services, to the extent of the estimated reduction in revenue due to the public health emergency.

Under 602(c)(1)(A) or 603(c)(1)(A), a general infrastructure project typically would not be considered a response to the public health emergency and its negative economic impacts unless the project responds to a specific pandemic-related public health need (e.g., investments in facilities for the delivery of vaccines) or a specific negative economic impact of the pandemic (e.g., affordable housing in a Qualified Census Tract).

4.3. May recipients use funds to pay interest or principal on outstanding debt?

No. Expenses related to financing, including servicing or redeeming notes, would not address the needs of pandemic response or its negative economic impacts. Such expenses would also not be considered provision of government services, as these financing expenses do not directly provide services or aid to citizens.

This applies to paying interest or principal on any outstanding debt instrument, including, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt.

4.4. May recipients use funds to satisfy nonfederal matching requirements under the Stafford Act? May recipients use funds to satisfy nonfederal matching requirements generally?

Fiscal Recovery Funds are subject to pre-existing limitations in other federal statutes and regulations and may not be used as non-federal match for other Federal programs whose statute or regulations bar the use of Federal funds to meet matching requirements. For example, expenses for the state share of Medicaid are not an eligible use. For information on FEMA programs, please [see here](#).

4.5. Are governments required to submit proposed expenditures to Treasury for approval? [5/27]

No. Recipients are not required to submit planned expenditures for prior approval by Treasury. Recipients are subject to the requirements and guidelines for eligible uses contained in the Interim Final Rule.

4.6. How do I know if a specific use is eligible? [5/27]

Fiscal Recovery Funds must be used in one of the four eligible use categories specified in the American Rescue Plan Act and implemented in the Interim Final Rule:

- a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- c) 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 full fiscal year prior to the emergency; and
- d) To make necessary investments in water, sewer, or broadband infrastructure.

Recipients should consult Section II of the Interim Final Rule for additional information on eligible uses. For recipients evaluating potential uses under (a), the Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. See Section II of the Interim Final Rule for additional discussion.

For recipients evaluating potential uses under (c), the Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. See FAQ #3.8 for additional discussion.

For recipients evaluating potential uses under (b) and (d), see Sections 5 and 6.

4.7. Do restrictions on using Coronavirus State and Local Fiscal Recovery Funds to cover costs incurred beginning on March 3, 2021 apply to costs incurred by the recipient (e.g., a State, local, territorial, or Tribal government) or to costs incurred by households, businesses, and individuals benefiting from assistance provided using Coronavirus State and Local Fiscal Recovery Funds? [6/8]

The Interim Final Rule permits funds to be used to cover costs incurred beginning on March 3, 2021. This limitation applies to costs incurred by the recipient (i.e., the state, local, territorial, or Tribal government receiving funds). However, recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households, businesses, and individuals within the eligible use categories described in the Interim Final Rule for economic harms experienced by those households, businesses, and individuals prior to March 3, 2021. For example,

- Public Health/Negative Economic Impacts – Recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households – such as rent, mortgage, or utility assistance – for economic harms experienced or costs incurred by the household prior to March 3, 2021 (e.g., rental arrears from preceding months), provided that the cost of providing assistance to the household was not incurred by the recipient prior to March 3, 2021.
- Premium Pay – Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be “in addition to” wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021.
- Revenue Loss – The Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. The calculation of lost revenue begins with the recipient’s revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020. However, use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- Investments in Water, Sewer, and Broadband – Recipients may use Coronavirus State and Local Fiscal Recovery Funds to make necessary investments in water, sewer, and broadband. See FAQ Section 6. Recipients may use Coronavirus State and Local Fiscal Recovery Funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the Coronavirus State and Local Fiscal Recovery Funds were incurred after March 3, 2021.

4.8. How can I use CSFRF/CLFRF funds to prevent and respond to crime, and support public safety in my community? [6/23]

Under Treasury’s Interim Final Rule, there are many ways in which the State and Local Fiscal Recovery Funds (“Funds”) under the American Rescue Plan Act can support communities working to reduce and respond to increased violence due to the pandemic.

Among the eligible uses of the Funds are restoring of public sector staff to their pre-pandemic levels and responses to the public health crisis and negative economic impacts resulting from the pandemic. The Interim Final Rule provides several ways for recipients to “respond to” this pandemic-related gun violence, ranging from community violence intervention programs to mental health services to hiring of public safety personnel.

Below are some examples of how Fiscal Recovery Funds can be used to address public safety:

- In all communities, recipients may use resources to rehire police officers and other public servants to restore law enforcement and courts to their pre-pandemic levels. Additionally, Funds can be used for expenses to address COVID-related court backlogs, including hiring above pre-pandemic levels, as a response to the public health emergency. See FAQ 2.19.
- In communities where an increase in violence or increased difficulty in accessing or providing services to respond to or mitigate the effects of violence, is a result of the pandemic they may use funds to address that harm. This spending may include:
 - Hiring law enforcement officials – even above pre-pandemic levels – or paying overtime where the funds are directly focused on advancing community policing strategies in those communities experiencing an increase in gun violence associated with the pandemic
 - Community Violence Intervention (CVI) programs, including capacity building efforts at CVI programs like funding and training additional intervention workers
 - Additional enforcement efforts to reduce gun violence exacerbated by the pandemic, including prosecuting gun traffickers, dealers, and other parties contributing to the supply of crime guns, as well as collaborative federal, state, and local efforts to identify and address gun trafficking channels
 - Investing in technology and equipment to allow law enforcement to more efficiently and effectively respond to the rise in gun violence resulting from the pandemic

As discussed in the Interim Final Rule, uses of CSFRF/CLFRF funds that respond to an identified harm must be related and reasonably proportional to the extent and type of harm experienced; uses that bear no relation or are grossly disproportionate to the type or extent of harm experienced would not be eligible uses.
- Recipients may also use funds up to the level of revenue loss for government services, including those outlined above.

Recognizing that the pandemic exacerbated mental health and substance use disorder needs in many communities, eligible public health services include mental health and other behavioral health services, which are a critical component of a holistic public safety approach. This could include:

- Mental health services and substance use disorder services, including for individuals experiencing trauma exacerbated by the pandemic, such as:

- Community-based mental health and substance use disorder programs that deliver evidence-based psychotherapy, crisis support services, medications for opioid use disorder, and/or recovery support
- School-based social-emotional support and other mental health services
- Referrals to trauma recovery services for crime victims.

Recipients also may use Funds to respond to the negative economic impacts of the public health emergency, including:

- Assistance programs to households or populations facing negative economic impacts of the public health emergency, including:
 - Assistance to support economic security, including for the victims of crime;
 - Housing assistance, including rent, utilities, and relocation assistance;
 - Assistance with food, including Summer EBT and nutrition programs; and
 - Employment or job training services to address negative economic or public health impacts experienced due to a worker's occupation or level of training.
- Assistance to unemployed workers, including:
 - Subsidized jobs, including for young people. Summer youth employment programs directly address the negative economic impacts of the pandemic on young people and their families and communities;
 - Programs that provide paid training and/or work experience targeted primarily to (1) formerly incarcerated individuals, and/or (2) communities experiencing high levels of violence exacerbated by the pandemic;
 - Programs that provide workforce readiness training, apprenticeship or pre-apprenticeship opportunities, skills development, placement services, and/or coaching and mentoring; and
 - Associated wraparound services, including for housing, health care, and food.

Recognizing the disproportionate impact of the pandemic on certain communities, a broader range of services are eligible in those communities than would otherwise be available in communities not experiencing a pandemic-related increase in crime or gun violence. These eligible uses aim to address the pandemic's exacerbation of public health and economic disparities and include services to address health and educational disparities, support neighborhoods and affordable housing, and promote healthy childhood environments. The Interim Final Rule provides a non-exhaustive list of eligible services in these categories.

These services automatically qualify as eligible uses when provided in Qualified Census Tracts (QCTs), low-income areas designated by HUD; to families in QCTs; or by Tribal governments. Outside of these areas, recipient governments can also identify and serve households, populations, and geographic areas disproportionately impacted by the pandemic.

Services under this category could include:

- Programs or services that address or mitigate the impacts of the COVID-19 public health emergency on education, childhood health and welfare, including:
 - Summer education and enrichment programs in these communities, which include many communities currently struggling with high levels of violence;
 - Programs that address learning loss and keep students productively engaged;
 - Enhanced services for foster youths and home visiting programs; and
 - Summer camps and recreation.
- Programs or services that provide or facilitate access to health and social services and address health disparities exacerbated by the pandemic. This includes Community Violence Intervention (CVI) programs, such as:
 - Evidence-based practices like focused deterrence, street outreach, violence interrupters, and hospital-based violence intervention models, complete with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation services, and financial assistance; and,
 - Capacity-building efforts at CVI programs like funding more intervention workers; increasing their pay; providing training and professional development for intervention workers; and hiring and training workers to administer the programs.

Please refer to Treasury’s Interim Final Rule for additional information.

4.9. May recipients pool funds for regional projects? [7/14]

Yes, provided that the project is itself an eligible use of funds and that recipients can track the use of funds in line with the reporting and compliance requirements of the CSFRF/CLFRF. In general, when pooling funds for regional projects, recipients may expend funds directly on the project or transfer funds to another government that is undertaking the project on behalf of multiple recipients. To the extent recipients undertake regional projects via transfer to another government, recipients would need to comply with the rules on transfers specified in the Interim Final Rule, Section V. A recipient may transfer funds to a government outside its boundaries (e.g., county transfers to a neighboring county), provided that the recipient can document that its jurisdiction receives a benefit proportionate to the amount contributed.

4.10. May recipients fund a project with both ARP funds and other sources of funding (e.g., blending, braiding, or other pairing funding sources), including in conjunction with financing provided through a debt issuance? [7/14]

Cost sharing or matching funds are not required under CSFRF/CLFRF. Funds may be used in conjunction with other funding sources, provided that the costs are eligible costs under each source program and are compliant with all other related statutory and regulatory requirements and policies. The recipient must comply with applicable reporting requirements for all sources of funds supporting the CSFRF/CLFRF projects, and with any requirements and restrictions on the use of funds from the supplemental funding sources and the CSFRF/CLFRF program. Specifically,

- All funds provided under the CSFRF/CLFRF program must be used for projects, investments, or services that are eligible under the CSFRF/CLFRF statute, Treasury’s Interim Final Rule, and guidance. See 31 CFR 35.6-8; FAQ 4.6. CSFRF/CLFRF funds may not be used to fund an activity that is not, in its entirety, an eligible use under the CSFRF/CLFRF statute, Treasury’s Interim Final Rule, and guidance. For example,
 - CSFRF/CLFRF funds may be used in conjunction with other sources of funds to make an investment in water infrastructure, which is eligible under the CSLFRF statute, and Treasury’s Interim Final Rule.
 - CSFRF/CLFRF funds could not be used to fund the entirety of a water infrastructure project that was partially, although not entirely, an eligible use under Treasury’s Interim Final Rule. However, the recipient could use CSFRF/CLFRF funds only for a smaller component project that does constitute an eligible use, while using other funds for the remaining portions of the larger planned water infrastructure project that do not constitute an eligible use. In this case, the “project” under this program would be only the eligible use component of the larger project.
- In addition, because CSFRF/CLFRF funds must be obligated by December 31, 2024, and expended by December 31, 2026, recipients must be able to, at a minimum, determine and report to Treasury on the amount of CSFRF/CLFRF funds obligated and expended and when such funds were obligated and expended.

**4.11. May Coronavirus State and Local Fiscal Recovery Funds be used to make loans or other extensions of credit (“loans”), including loans to small businesses and loans to finance necessary investments in water, sewer, and broadband infrastructure?
[7/14]**

Yes. Coronavirus State and Local Fiscal Recovery Funds (“Funds”) may be used to make loans, provided that the loan is an eligible use and the cost of the loan is tracked and reported in accordance with the points below. See 31 CFR 35.6. For example, a recipient may use Coronavirus State and Local Fiscal Recovery Funds to make loans to small businesses. See 31 CFR 35.6(b)(6). In addition, a recipient may use Funds to finance a necessary investment in water, sewer or broadband, as described in the Interim Final Rule. See 31 CFR 35.6(e).

Funds must be used to cover “costs incurred” by the recipient between March 3, 2021, and December 31, 2024, and Funds must be expended by December 31, 2026. See Section III.D of the Interim Final Rule; 31 CFR 35.5. Accordingly, recipients must be able to determine the amount of Funds used to make a loan.

- For loans that mature or are forgiven on or before December 31, 2026, the recipient must account for the use of funds on a cash flow basis, consistent with the approach to loans taken in the Coronavirus Relief Fund.

- Recipients may use Fiscal Recovery Funds to fund the principal of the loan and in that case must track repayment of principal and interest (i.e., “program income,” as defined under 2 CFR 200).
 - When the loan is made, recipients must report the principal of the loan as an expense.
 - Repayment of principal may be re-used only for eligible uses, and subject to restrictions on timing of use of funds. Interest payments received prior to the end of the period of performance will be considered an addition to the total award and may be used for any purpose that is an eligible use of funds under the statute and IFR. Recipients are not subject to restrictions under 2 CFR 200.307(e)(1) with respect to such payments.
- For loans with maturities longer than December 31, 2026, the recipient may use Fiscal Recovery Funds for only the projected cost of the loan. Recipients may estimate the subsidy cost of the loan, which equals the expected cash flows associated with the loan discounted at the recipient’s cost of funding. A recipient’s cost of funding can be determined based on the interest rates of securities with a similar maturity to the cash flow being discounted that were either (i) recently issued by the recipient or (ii) recently issued by a unit of state, local, or Tribal government similar to the recipient. Recipients that have adopted the Current Expected Credit Loss (CECL) standard may also treat the cost of the loan as equal to the CECL-based expected credit losses over the life of the loan. Recipients may measure projected losses either once, at the time the loan is extended, or annually over the covered period.

Under either approach for measuring the amount of funds used to make loans with maturities longer than December 31, 2026, recipients would not be subject to restrictions under 2 CFR 200.307(e)(1) and need not separately track repayment of principal or interest.

Any contribution of Fiscal Recovery Funds to a revolving loan fund must follow the approach described above for loans with maturities longer than December 31, 2026. In other words, a recipient could contribute Fiscal Recovery Funds to a revolving loan fund, provided that the revolving loan fund makes loans that are eligible uses and the Fiscal Recovery Funds contributed represent the projected cost of loans made over the life of the revolving loan fund.

4.12. May funds be used for outreach to increase uptake of federal assistance like the Child Tax Credit or federal programs like SNAP? [7/14]

Yes. Eligible uses to address negative economic impacts include work “to improve efficacy of programs addressing negative economic impacts, including through use of data analysis, targeted consumer outreach, improvements to data or technology infrastructure, and impact evaluations.” See 31 CFR 35.6(b)(10). Of note, per the CSFRF/CLFRF [Reporting Guidance](#), allowable use of funds for evaluations may also include other types of program evaluations focused on program improvement and

evidence building. In addition, recipients may use funds to facilitate access to health and social services in populations and communities disproportionately impacted by the COVID-19 pandemic, including benefits navigators or marketing efforts to increase consumer uptake of federal tax credits, benefits, or assistance programs that respond to negative economic impacts of the pandemic. See 31 CFR 35.6(b)(12).

5. Eligible Uses – Premium Pay

5.1. What criteria should recipients use in identifying essential workers to receive premium pay?

Essential workers are those in critical infrastructure sectors who regularly perform in-person work, interact with others at work, or physically handle items handled by others.

Critical infrastructure sectors include healthcare, education and childcare, transportation, sanitation, grocery and food production, and public health and safety, among others, as provided in the Interim Final Rule. Governments receiving Fiscal Recovery Funds have the discretion to add additional sectors to this list, so long as the sectors are considered critical to protect the health and well-being of residents.

The Interim Final Rule emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150% of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers.

5.2. What criteria should recipients use in identifying third-party employers to receive grants for the purpose of providing premium pay to essential workers?

Any third-party employers of essential workers are eligible. Third-party contractors who employ essential workers in eligible sectors are also eligible for grants to provide premium pay. Selection of third-party employers and contractors who receive grants is at the discretion of recipients.

To ensure any grants respond to the needs of essential workers and are made in a fair and transparent manner, the rule imposes some additional reporting requirements for grants to third-party employers, including the public disclosure of grants provided.

5.3. May recipients provide premium pay retroactively for work already performed?

Yes. Treasury encourages recipients to consider providing premium pay retroactively for work performed during the pandemic, recognizing that many essential workers have not yet received additional compensation for their service during the pandemic.

6. Eligible Uses – Water, Sewer, and Broadband Infrastructure

6.1. What types of water and sewer projects are eligible uses of funds?

The Interim Final Rule generally aligns eligible uses of the Funds with the wide range of types or categories of projects that would be eligible to receive financial assistance through the Environmental Protection Agency's Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF).

Under the DWSRF, categories of [eligible projects](#) include: treatment, transmission and distribution (including lead service line replacement), source rehabilitation and decontamination, storage, consolidation, and new systems development.

Under the CWSRF, categories of [eligible projects](#) include: construction of publicly-owned treatment works, nonpoint source pollution management, national estuary program projects, decentralized wastewater treatment systems, stormwater systems, water conservation, efficiency, and reuse measures, watershed pilot projects, energy efficiency measures for publicly-owned treatment works, water reuse projects, security measures at publicly-owned treatment works, and technical assistance to ensure compliance with the Clean Water Act.

As mentioned in the Interim Final Rule, eligible projects under the DWSRF and CWSRF support efforts to address climate change, as well as to meet cybersecurity needs to protect water and sewer infrastructure. Given the lifelong impacts of lead exposure for children, and the widespread nature of lead service lines, Treasury also encourages recipients to consider projects to replace lead service lines.

6.2. May construction on eligible water, sewer, or broadband infrastructure projects continue past December 31, 2024, assuming funds have been obligated prior to that date?

Yes. Treasury is interpreting the requirement that costs be incurred by December 31, 2024 to only require that recipients have obligated the funds by such date. The period of performance will run until December 31, 2026, which will provide recipients a reasonable amount of time to complete projects funded with Fiscal Recovery Funds.

6.3. May recipients use funds as a non-federal match for the Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF)?

Recipients may not use funds as a state match for the CWSRF and DWSRF due to prohibitions in utilizing federal funds as a state match in the authorizing statutes and regulations of the CWSRF and DWSRF.

6.4. Does the National Environmental Policy Act (NEPA) apply to eligible infrastructure projects?

NEPA does not apply to Treasury's administration of the Funds. Projects supported with payments from the Funds may still be subject to NEPA review if they are also funded by other federal financial assistance programs.

6.5. What types of broadband projects are eligible?

The Interim Final Rule requires eligible projects to reliably deliver minimum speeds of 100 Mbps download and 100 Mbps upload. In cases where it is impracticable due to geography, topography, or financial cost to meet those standards, projects must reliably deliver at least 100 Mbps download speed, at least 20 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.

Projects must also be designed to serve unserved or underserved households and businesses, defined as those that are not currently served by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed.

6.6. For broadband investments, may recipients use funds for related programs such as cybersecurity or digital literacy training?

Yes. Recipients may use funds to provide assistance to households facing negative economic impacts due to Covid-19, including digital literacy training and other programs that promote access to the Internet. Recipients may also use funds for modernization of cybersecurity, including hardware, software, and protection of critical infrastructure, as part of provision of government services up to the amount of revenue lost due to the public health emergency.

6.7. How do I know if a water, sewer, or broadband project is an eligible use of funds? Do I need pre-approval? [6/8]

Recipients do not need approval from Treasury to determine whether an investment in a water, sewer, or broadband project is eligible under CSFRF/CLFRF. Each recipient should review the Interim Final Rule (IFR), along with the preamble to the Interim Final Rule, in order to make its own assessment of whether its intended project meets the eligibility criteria in the IFR. A recipient that makes its own determination that a project meets the eligibility criteria as outlined in the IFR may pursue the project as a CSFRF/CLFRF project without pre-approval from Treasury. Local government recipients similarly do not need state approval to determine that a project is eligible under CSFRF/CLFRF. However, recipients should be cognizant of other federal or state laws or regulations that may apply to construction projects independent of CSFRF/CLFRF funding conditions and that may require pre-approval.

For water and sewer projects, the IFR refers to the EPA [Drinking Water](#) and [Clean Water](#) State Revolving Funds (SRFs) for the categories of projects and activities that are eligible for funding. Recipients should look at the relevant federal statutes, regulations, and guidance issued by the EPA to determine whether a water or sewer project is eligible. Of note, the IFR does not incorporate any other requirements contained in the federal

statutes governing the SRFs or any conditions or requirements that individual states may place on their use of SRFs.

6.8. For broadband infrastructure investments, what does the requirement that infrastructure “be designed to” provide service to unserved or underserved households and businesses mean? [6/17]

Designing infrastructure investments to provide service to unserved or underserved households or businesses means prioritizing deployment of infrastructure that will bring service to households or businesses that are not currently serviced by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed. To meet this requirement, states and localities should use funds to deploy broadband infrastructure projects whose objective is to provide service to unserved or underserved households or businesses. These unserved or underserved households or businesses do not need to be the only ones in the service area funded by the project.

6.9. For broadband infrastructure to provide service to “unserved or underserved households or businesses,” must every house or business in the service area be unserved or underserved? [6/17]

No. It suffices that an objective of the project is to provide service to unserved or underserved households or businesses. Doing so may involve a holistic approach that provides service to a wider area in order, for example, to make the ongoing service of unserved or underserved households or businesses within the service area economical. Unserved or underserved households or businesses need not be the *only* households or businesses in the service area receiving funds.

6.10. May recipients use payments from the Funds for “middle mile” broadband projects? [6/17]

Yes. Under the Interim Final Rule, recipients may use payments from the Funds for “middle-mile projects,” but Treasury encourages recipients to focus on projects that will achieve last-mile connections—whether by focusing on funding last-mile projects or by ensuring that funded middle-mile projects have potential or partnered last-mile networks that could or would leverage the middle-mile network.

6.11. For broadband infrastructure investments, what does the requirement to “reliably” meet or exceed a broadband speed threshold mean? [6/17]

In the Interim Final Rule, the term “reliably” is used in two places: to identify areas that are eligible to be the subject of broadband infrastructure investments and to identify expectations for acceptable service levels for broadband investments funded by the Coronavirus State and Local Fiscal Recovery Funds. In particular:

- The IFR defines “unserved or underserved households or businesses” to mean one or more households or businesses that are not currently served by a wireline

connection that reliably delivers at least 25 Mbps download speeds and 3 Mbps of upload speeds.

- The IFR provides that a recipient may use Coronavirus State and Local Fiscal Recovery Funds to make investments in broadband infrastructure that are designed to provide service to unserved or underserved households or businesses and that are designed to, upon completion: (i) reliably meet or exceed symmetrical 100 Mbps download speed and upload speeds; or (ii) in limited cases, reliably meet or exceed 100 Mbps download speed and between 20 Mbps and 100 Mbps upload speed and be scalable to a minimum of 100 Mbps download and upload speeds.

The use of “reliably” in the IFR provides recipients with significant discretion to assess whether the households and businesses in the area to be served by a project have access to wireline broadband service that can actually and consistently meet the specified thresholds of at least 25Mbps/3Mbps—i.e., to consider the actual experience of current wireline broadband customers that subscribe to services at or above the 25 Mbps/3 Mbps threshold. Whether there is a provider serving the area that advertises or otherwise claims to offer speeds that meet the 25 Mbps download and 3 Mbps upload speed thresholds is not dispositive.

When making these assessments, recipients may choose to consider any available data, including but not limited to documentation of existing service performance, federal and/or state-collected broadband data, user speed test results, interviews with residents and business owners, and any other information they deem relevant. In evaluating such data, recipients may take into account a variety of factors, including whether users actually receive service at or above the speed thresholds at all hours of the day, whether factors other than speed such as latency or jitter, or deterioration of the existing connections make the user experience unreliable, and whether the existing service is being delivered by legacy technologies, such as copper telephone lines (typically using Digital Subscriber Line technology) or early versions of cable system technology (DOCSIS 2.0 or earlier).

The IFR also provides recipients with significant discretion as to how they will assess whether the project itself has been designed to provide households and businesses with broadband services that meet, or even exceed, the speed thresholds provided in the rule.

6.12. May recipients use Funds for pre-project development for eligible water, sewer, and broadband projects? [6/23]

Yes. To determine whether Funds can be used on pre-project development for an eligible water or sewer project, recipients should consult whether the pre-project development use or cost is eligible under the Drinking Water and Clean Water State Revolving Funds (CWSRF and DWSRF, respectively). Generally, the CWSRF and DWSRF often allow for pre-project development costs that are tied to an eligible project, as well as those that are reasonably expected to lead to a project. For example, the DWSRF [allows](#) for

planning and evaluations uses, as well as numerous pre-project development costs, including costs associated with obtaining project authorization, planning and design, and project start-up like training and warranty for equipment. Likewise, the CWSRF [allows](#) for broad pre-project development, including planning and assessment activities, such as cost and effectiveness analyses, water/energy audits and conservation plans, and capital improvement plans.

Similarly, pre-project development uses and costs for broadband projects should be tied to an eligible broadband project or reasonably expected to lead to such a project. For example, pre-project costs associated with planning and engineering for an eligible broadband infrastructure build-out is considered an eligible use of funds, as well as technical assistance and evaluations that would reasonably be expected to lead to commencement of an eligible project (e.g., broadband mapping for the purposes of finding an eligible area for investment).

All funds must be obligated within the statutory period between March 3, 2021 and December 31, 2024, and expended to cover such obligations by December 31, 2026.

6.13. May State and Local Fiscal Recovery Funds be used to support energy or electrification infrastructure that would be used to power new water treatment plants and wastewater systems? [7/14]

The EPA’s [Overview of Clean Water State Revolving Fund Eligibilities](#) describes eligible energy-related projects. This includes a “[p]ro rata share of capital costs of offsite clean energy facilities that provide power to a treatment works.” Thus, State and Local Fiscal Recovery Funds may be used to finance the generation and delivery of clean power to a wastewater system or a water treatment plant on a pro-rata basis. If the wastewater system or water treatment plant is the sole user of the clean energy, the full cost would be considered an eligible use of funds. If the clean energy provider provides power to other entities, only the proportionate share used by the water treatment plant or wastewater system would be an eligible use of State and Local Fiscal Recovery Funds.

6.14. How should states and local governments assess whether a stormwater management project, such as a culvert replacement, is an eligible project for State and Local Fiscal Recovery Funds? [7/14]

FAQ 6.7 describes the overall approach that recipients may take to evaluate the eligibility of water or sewer projects. For stormwater management projects specifically, as noted in the EPA’s [Overview of Clean Water State Revolving Fund Eligibilities](#), “Stormwater projects must have a water quality benefit.” Thus, to be eligible under CSFRF/CLFRF, stormwater management projects should be designed to incorporate water quality benefits consistent with the goals of the Clean Water Act. [Summary of the Clean Water Act.](#)

6.15. May recipients use Funds for road repairs and upgrades that occur in connection with an eligible water or sewer project? [7/14]

Yes, recipients may use State and Local Fiscal Recovery Funds for road repairs and upgrades directly related to an eligible water or sewer project. For example, a recipient could use Funds to repair or re-pave a road following eligible sewer repair work beneath it. However, use of Funds for general infrastructure projects is subject to the limitations described in FAQ 4.2. Water and sewer infrastructure projects are often a single component of a broader transportation infrastructure project, for example, the implementation of stormwater infrastructure to meet Clean Water Act established water quality standards. In this example, the components of the infrastructure project that interact directly with the stormwater infrastructure project may be funded by Fiscal Recovery Funds.

6.16. May Funds be used to build or upgrade broadband connections to schools or libraries? [7/14]

As outlined in the IFR, recipients may use Fiscal Recovery Funds to invest in broadband infrastructure that, wherever it is practicable to do so, is designed to deliver service that reliably meets or exceeds symmetrical upload and download speeds of 100 Mbps to households or businesses that are not currently serviced by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed. Treasury interprets “businesses” in this context broadly to include non-residential users of broadband, including private businesses and institutions that serve the public, such as schools, libraries, healthcare facilities, and public safety organizations.

6.17. Are eligible infrastructure projects subject to the Davis-Bacon Act? [7/14]

The Davis-Bacon Act requirements (prevailing wage rates) do not apply to projects funded solely with award funds from the CSFRF/CLFRF program, except for CSFRF/CLFRF-funded construction projects undertaken by the District of Columbia. The Davis-Bacon Act specifically applies to the District of Columbia when it uses federal funds (CSFRF/CLFRF funds or otherwise) to enter into contracts over \$2,000 for the construction, alteration, or repair (including painting and decorating) of public buildings or public works. Recipients may be otherwise subject to the requirements of the Davis-Bacon Act, when CSFRF/CLFRF award funds are used on a construction project in conjunction with funds from another federal program that requires enforcement of the Davis-Bacon Act. Additionally, corollary state prevailing-wage-in-construction laws (commonly known as “baby Davis-Bacon Acts”) may apply to projects. Please refer to FAQ 4.10 concerning projects funded with both CSFRF/CLFRF funds and other sources of funding.

Treasury has indicated in its Interim Final Rule that it is important that necessary investments in water, sewer, or broadband infrastructure be carried out in ways that produce high-quality infrastructure, avert disruptive and costly delays, and promote efficiency. Treasury encourages recipients to ensure that water, sewer, and broadband projects use strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions, not only to promote effective and efficient delivery of high-quality

infrastructure projects, but also to support the economic recovery through strong employment opportunities for workers. Using these practices in construction projects may help to ensure a reliable supply of skilled labor that would minimize disruptions, such as those associated with labor disputes or workplace injuries.

Treasury has also indicated in its reporting guidance that recipients will need to provide documentation of wages and labor standards for infrastructure projects over \$10 million, and that these requirements can be met with certifications that the project is in compliance with the Davis-Bacon Act (or related state laws, commonly known as “baby Davis-Bacon Acts”) and subject to a project labor agreement. Please refer to the Reporting and Compliance Guidance, page 21, for more detailed information on the reporting requirement.

7. Non-Entitlement Units (NEUs)

Answers to frequently asked questions on distribution of funds to NEUs can be found in this [FAQ supplement](#), which is regularly updated.

8. Ineligible Uses

8.1. What is meant by a pension “deposit”? Can governments use funds for routine pension contributions for employees whose payroll and covered benefits are eligible expenses?

Treasury interprets “deposit” in this context to refer to an extraordinary payment into a pension fund for the purpose of reducing an accrued, unfunded liability. More specifically, the interim final rule does not permit this assistance 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.

Under this interpretation, a “deposit” is distinct from 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. In general, if an employee’s wages and salaries are an eligible use of Fiscal Recovery Funds, recipients may treat the employee’s covered benefits as an eligible use of Fiscal Recovery Funds.

8.2. May recipients use Fiscal Recovery Funds to fund Other Post-Employment Benefits (OPEB)? [6/8]

OPEB refers to benefits other than pensions (see, e.g., [Governmental Accounting Standards Board, “Other Post-Employment Benefits”](#)). Treasury has determined that Sections 602(c)(2)(B) and 603(c)(2), which refer only to pensions, do not prohibit

CSFRF/CLFRF recipients from funding OPEB. Recipients of either the CSFRF/CLFRF may use funds for eligible uses, and a recipient seeking to use CSFRF/CLFRF funds for OPEB contributions would need to justify those contributions under one of the four eligible use categories.

9. Reporting

On November 5, 2021, Treasury released updated [Guidance on Recipient Compliance and Reporting Responsibilities for the Coronavirus State and Local Fiscal Recovery Funds](#). Recipients should consult this guidance for additional detail and clarification on recipients' compliance and reporting responsibilities. A user guide will be provided with additional information associated with the submission of reports. .

9.1. What records must be kept by governments receiving funds?

Financial records and supporting documents related to the award must be retained for a period of five years after all funds have been expended or returned to Treasury, whichever is later. This includes those which demonstrate the award funds were used for eligible purposes in accordance with the ARPA, Treasury's regulations implementing those sections, and Treasury's guidance on eligible uses of funds.

9.2. What reporting will be required, and when will the first report be due?²

Recipients will be required to submit an interim report, project and expenditure reports, and annual Recovery Plan Performance Reports as specified below, regarding their utilization of Coronavirus State and Local Fiscal Recovery Funds.

Interim reports: States (defined to include the District of Columbia), territories, metropolitan cities, counties, and Tribal governments will be required to submit one interim report. The interim report will include a recipient's expenditures by category at the summary level and for states, information related to distributions to non-entitlement units of local government must also be included in the interim report. The interim report covered activity from the date of award to July 31, 2021 and were due to Treasury by August 31, 2021 or 60 days after receiving funding if funding was received by October 15, 2021. Non-entitlement units of local government were not required to submit an interim report.

Project and Expenditure reports: State (defined to include the District of Columbia), territorial, metropolitan city, county, and Tribal governments will be required to submit project and expenditure reports. This report will include financial data, information on contracts and subawards over \$50,000, types of projects funded, and other information regarding a recipient's utilization of award funds.

² This question was updated on November 15, 2021

Reports will be required quarterly for the following recipients:

- States and territories
- Metropolitan cities and counties with population over 250,000
- Metropolitan cities and counties with population less than 250,000 that received an award of more than \$10 million
- Tribal governments that received an award of more than \$30 million.

The initial project and expenditure report for quarterly recipients will be due January 31, 2022 and will cover the period of March 3, 2021 to December 31, 2021. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury within 30 days after the end of each calendar quarter.

Reports will be required annually for the following recipients:

- Metropolitan cities and counties with population less than 250,000 that received an award less than \$10 million,
- Tribal governments that received an award less than \$30 million
- Non-entitlement units of government

The initial project and expenditure report for annual filers will be due April 30, 2022 and will cover the period of March 3, 2021 to March 31, 2022. The subsequent annual reports must be submitted to Treasury by April 30 each year.

The reports will include the same general data as those submitted by recipients of the Coronavirus Relief Fund, with some modifications to expenditure categories and the addition of data elements related to specific eligible uses.

Recovery Plan Performance Reports: States (defined to include the District of Columbia), territories, metropolitan cities, and counties with a population that exceeds 250,000 residents will also be required to submit an annual Recovery Plan Performance Report to Treasury. This report will include descriptions of the projects funded and information on the performance indicators and objectives of each award, helping local residents understand how their governments are using the substantial resources provided by Coronavirus State and Local Fiscal Recovery Funds program. The initial Recovery Plan Performance Report will cover activity from date of award to July 31, 2021 was due to Treasury by August 31, 2021 or 60 days after receiving funding. Thereafter, the Recovery Plan Performance Reports will cover a 12-month period and recipients will be required to submit the report to Treasury within 30 days after the end of the 12-month period. The second Recovery Plan Performance Report will cover the period from July 1, 2021 to June 30, 2022 and must be submitted to Treasury by July 31, 2022. Each annual Recovery Plan Performance Report must be posted on the public-facing website of the recipient. Local governments with fewer than 250,000 residents, Tribal governments, and non-entitlement units of local government are not required to develop a Recovery Plan Performance Report.

Please see the [Guidance on Recipient Compliance and Reporting Responsibilities](#) for more information.

9.3. What provisions of the Uniform Guidance for grants apply to these funds? Will the Single Audit requirements apply?

Most of the provisions of the Uniform Guidance (2 CFR Part 200) apply to this program, including the Cost Principles and Single Audit Act requirements. Recipients should refer to the Assistance Listing for detail on the specific provisions of the Uniform Guidance that do not apply to this program. The Assistance Listing will be available on beta.SAM.gov.

9.4. Once a recipient has identified a reduction in revenue, how will Treasury track use of funds for the provision of government services? [6/8]

The ARPA establishes four categories of eligible uses and further restrictions on the use of funds to ensure that Fiscal Recovery Funds are used within the four eligible use categories. The Interim Final Rule implements these restrictions, including the scope of the eligible use categories and further restrictions on tax cuts and deposits into pensions. Reporting requirements will align with this structure.

Consistent with the broad latitude provided to recipients to use funds for government services to the extent of the reduction in revenue, recipients will be required to submit a description of services provided. As discussed in IFR, these services can include a broad range of services but may not be used directly for pension deposits, contributions to reserve funds, or debt service. Recipients may use sources of funding other than Fiscal Recovery Funds to make deposits to pension funds, contribute to reserve funds, and pay debt service, including during the period of performance for the Fiscal Recovery Fund award.

For recipients using Fiscal Recovery Funds to provide government services to the extent of reduction in revenue, the description of government services reported to Treasury may be narrative or in another form, and recipients are encouraged to report based on their existing budget processes and to minimize administrative burden. For example, a recipient with \$100 in revenue replacement funds available could indicate that \$50 were used for personnel costs and \$50 were used for pay-go building of sidewalk infrastructure.

In addition to describing the government services provided to the extent of reduction in revenue, all recipients will also be required to indicate that Fiscal Recovery Funds are not used directly to make a deposit in a pension fund. Further, recipients subject to the tax offset provision will be required to provide information necessary to implement the Interim Final Rule, as described in the Interim Final Rule. Treasury does not anticipate requiring other types of reporting or recordkeeping on spending in pensions, debt service, or contributions to reserve funds.

These requirements are further detailed in the guidance on reporting requirements for the Fiscal Recovery Funds available [here](#).

9.5. What is the Assistance Listing and Catalog of Federal Domestic Assistance (CFDA) number for the program? [6/8]

The [Assistance Listing](#) for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) was published May 28, 2021 on SAM.gov. This includes the final CFDA Number for the program, 21.027.

The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The CFDA number is the unique 5-digit code for each type of federal assistance, and can be used to search for program information, including funding opportunities, spending on [usaspending.gov](https://www.usaspending.gov), or audit results through the Federal Audit Clearinghouse.

To expedite payments and meet statutory timelines, Treasury issued initial payments under an existing CFDA number. If you have already received funds or captured the initial CFDA number in your records, please update your systems and reporting to reflect the final CFDA number 21.027. **Recipients must use the final CFDA number for all financial accounting, audits, subawards, and associated program reporting requirements.**

To ensure public trust, Treasury expects all recipients to serve as strong stewards of these funds. This includes ensuring funds are used for intended purposes and recipients have in place effective financial management, internal controls, and reporting for transparency and accountability.

Please see [Treasury's Interim Final Rule](#) and the [Guidance on Recipient Compliance and Reporting Responsibilities](#) for more information.

10. Miscellaneous

10.1. May governments retain assets purchased with Fiscal Recovery Funds? If so, what rules apply to the proceeds of disposition or sale of such assets?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds. If such assets are disposed of prior to December 31, 2024, the proceeds would be subject to the restrictions on the eligible use of payments.

10.2. Can recipients use funds for administrative purposes?

Recipients may use funds to cover the portion of payroll and benefits of employees corresponding to time spent on administrative work necessary due to the COVID-19 public health emergency and its negative economic impacts. This includes, but is not limited to, costs related to disbursing payments of Fiscal Recovery Funds and managing new grant programs established using Fiscal Recovery Funds.

10.3. Are recipients required to remit interest earned on CSFRF/CLFRF payments made by Treasury? [5/27, updated 7/14]

No. CSFRF/CLFRF payments made by Treasury to states, territories, and the District of Columbia are not subject to the requirement of the Cash Management Improvement Act and Treasury’s implementing regulations at 31 CFR part 205 to remit interest to Treasury. CSFRF/CLFRF payments made by Treasury to local governments and Tribes are not subject to the requirement of 2 CFR 200.305(b)(8)–(9) to maintain balances in an interest-bearing account and remit payments to Treasury. Moreover, interest earned on CSFRF/CLFRF payments is not subject to program restrictions. Finally, States may retain interest on payments made by Treasury to the State for distribution to NEUs that is earned before funds are distributed to NEUs, provided that the State adheres to the statutory requirements and Treasury’s guidance regarding the distribution of funds to NEUs. Such interest is also not subject to program restrictions.

Among other things, States and other recipients may use earned income to defray the administrative expenses of the program, including with respect to NEUs.

10.4. Is there a deadline to apply for funds? [5/27]

The Interim Final Rule requires that costs be incurred by December 31, 2024. Direct recipients are encouraged to apply as soon as possible. For direct recipients other than Tribal governments, there is not a specific application deadline.

Tribal governments do have deadlines to complete the application process and should visit www.treasury.gov/SLFRPTribal for guidance on applicable deadlines.

Non-entitlement units of local government should contact their state government for information on applicable deadlines.

10.5. May recipients use funds to cover the costs of consultants to assist with managing and administering the funds? [6/8]

Yes. Recipients may use funds for administering the CSFRF/CLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.

11. Operations

11.1. How do I know if my entity is eligible?

The Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan Act of 2021 set forth the jurisdictions eligible to receive funds under the program, which are:

- States and the District of Columbia

- Territories
- Tribal governments
- Counties
- Metropolitan cities (typically, but not always, those with populations over 50,000)
- Non-entitlement units of local government, or smaller local governments (typically, but not always, those with populations under 50,000)

11.2. How does an eligible entity request payment?

Eligible entities (other than non-entitlement units) must submit their information to the [Treasury Submission Portal](#). Please visit the [Coronavirus State and Local Fiscal Recovery Fund website](#) for more information on the submission process.

11.3. I cannot log into the Treasury Submission Portal or am having trouble navigating it. Who can help me?

If you have questions about the Treasury Submission Portal or for technical support, please email covidreliefitsupport@treasury.gov.

11.4. What do I need to do to receive my payment?

All eligible payees are required to have a DUNS Number previously issued by Dun & Bradstreet (<https://www.dnb.com/>).

All eligible payees are also required to have an active registration with the System for Award Management (SAM) (<https://www.sam.gov>).

And eligible payees must have a bank account enabled for Automated Clearing House (ACH) direct deposit. Payees with a Wire account are encouraged to provide that information as well.

More information on these and all program pre-submission requirements can be found on the [Coronavirus State and Local Fiscal Recovery Fund website](#).

11.5. Why is Treasury employing id.me for the Treasury Submission Portal?

ID.me is a trusted technology partner to multiple government agencies and healthcare providers. It provides secure digital identity verification to those government agencies and healthcare providers to make sure you're you – and not someone pretending to be you – when you request access to online services. All personally identifiable information provided to ID.me is encrypted and disclosed only with the express consent of the user. Please refer to ID.me Contact Support for assistance with your ID.me account. Their support website is <https://help.id.me>.

11.6. Why is an entity not on the list of eligible entities in Treasury Submission Portal?

The ARPA statute lays out which governments are eligible for payments. The list of entities within the Treasury Submission Portal includes entities eligible to receive a direct payment of funds from Treasury, which include states (defined to include the District of Columbia), territories, Tribal governments, counties, and metropolitan cities.

Eligible non-entitlement units of local government will receive a distribution of funds from their respective state government and should not submit information to the Treasury Submission Portal.

If you believe an entity has been mistakenly left off the eligible entity list, please email SLFRP@treasury.gov.

11.7. What is an Authorized Representative?

An Authorized Representative is an individual with legal authority to bind the government entity (e.g., the Chief Executive Officer of the government entity). An Authorized Representative must sign the Acceptance of Award terms for it to be valid.

11.8. How does a Tribal government determine their allocation?

Tribal governments will receive information about their allocation when the submission to the Treasury Submission Portal is confirmed to be complete and accurate.

11.9. How do I know the status of my request for funds (submission)?

Entities can check the status of their submission at any time by logging into [Treasury Submission Portal](#).

11.10. My Treasury Submission Portal submission requires additional information/correction. What is the process for that?

If your Authorized Representative has not yet signed the award terms, you can edit your submission with in the into [Treasury Submission Portal](#). If your Authorized Representative has signed the award terms, please email SLFRP@treasury.gov to request assistance with updating your information.

11.11. My request for funds was denied. How do I find out why it was denied or appeal the decision?

Please check to ensure that no one else from your entity has applied, causing a duplicate submission. Please also review the list of all eligible entities on the [Coronavirus State and Local Fiscal Recovery Fund website](#).

If you still have questions regarding your submission, please email SLFRP@treasury.gov.

11.12. When will entities get their money?

Before Treasury is able to execute a payment, a representative of an eligible government must submit the government's information for verification through the [Treasury Submission Portal](#). The verification process takes approximately four business days. If any errors are identified, the designated point of contact for the government will be contacted via email to correct the information before the payment can proceed. Once verification is complete, the designated point of contact of the eligible government will receive an email notifying them that their submission has been verified. Payments are generally scheduled for the next business day after this verification email, though funds may not be available immediately due to processing time of their financial institution.

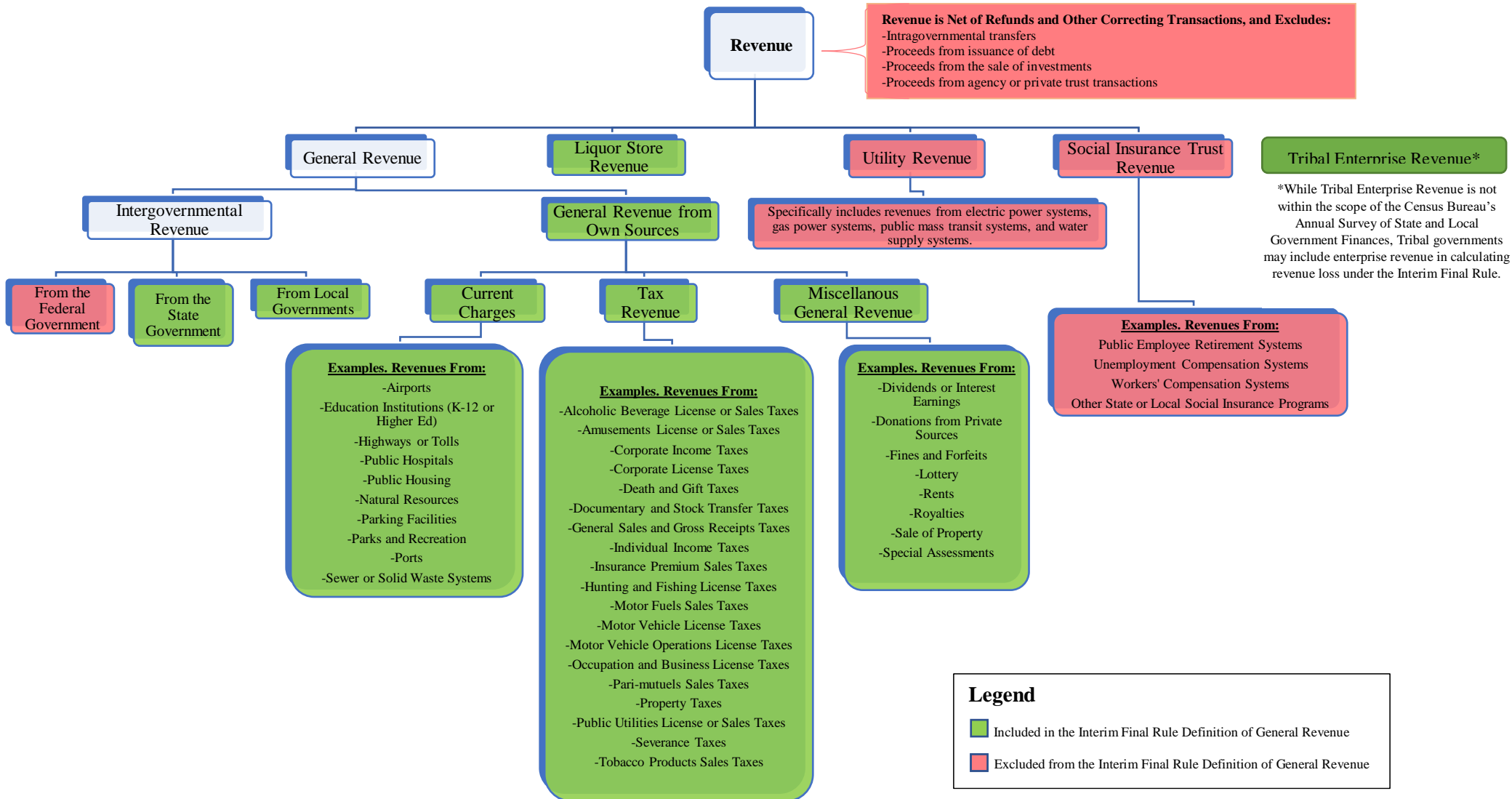
11.13. How does a local government entity provide Treasury with a notice of transfer of funds to its State?

For more information on how to provide Treasury with notice of transfer to a state, please email SLRedirectFunds@treasury.gov.

12. Tribal Governments**12.1. Do Treasury's pandemic recovery program awards terms and conditions impose civil rights laws on Tribes?**

The award terms and conditions for Treasury's pandemic recovery programs, including the CSFRF, do not impose antidiscrimination requirements on Tribal governments beyond what would otherwise apply under federal law. Treasury is amending its reporting requirements with respect to the CSFRF, Treasury's Emergency Rental Assistance Program, and Homeowner Assistance Fund to reflect this clarification.

Appendix: Interim Final Rule Definition of General Revenue Within the Census Bureau Classification Structure of Revenue



Source: [U.S. Bureau of the Census Government Finance and Employment Classification Manual, 2006](#); [Annual Survey of State and Local Government Finances](#)